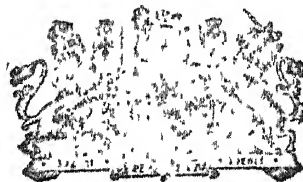


STANDING ORDERS
OF THE
Accountant-General,
UNITED PROVINCES.

*BEING A CCMPILATION OF THE CIRCULARS AND GENERAL
LETTERS IN FORCE ON 1st SEPTEMBER 1902.*

FIFTH EDITION.



A L L A H A B A D :

Printed by Frank Luker, Superintendent, Government Press.

1904.

NOTICE.

THIS edition is a *verbatim* reprint of the fifth edition of the Standing Orders with such alterations as have since been introduced through the lists of corrections up to and inclusive of the 7th list. The 8th and subsequent correction lists should be considered as the 1st, 2nd, &c., lists of corrections to this issue and posted herein. This will prevent confusion in referring to the corrections.

F. C. HARRISON,

Accountant-General.

PREFACE TO THE FIFTH EDITION.

THE principal changes made in the present edition of the Standing Orders are—

- (i) The exclusion of orders which have become obsolete or which have been incorporated in the Civil Account Code; a list of such orders is given below :—

No. 6.—Obsolete in consequence of the introduction of the method of taking receipts by means of thumb impressions.

No. 11.—Indian Midland Railway is no longer a separate railway.

No. 31.—Capitation allowances are no longer a civil charge.

„ 64.	{	Connected with District Boards for which separate rules exist.
„ 96.		
„ 97.		
„ 125.		
„ 140.		

„ 105.	{	Incorporated in the Civil Account Code.
„ 192.		

„ 243.	{	Unnecessary.
„ 254.		
„ 266.		

- (ii) The insertion of some new order ; and

- (iii) The re-numbering of the orders : those falling under the same rule of the Civil Account Code being grouped together under one number. For facility of reference a statement showing in juxtaposition the old and the new numbers is appended.

2. In all correspondence with this office the number of the orders in this edition should be quoted, and not of those in the earlier editions.

ALLAHABAD :
The 2nd September 1902. }

F. C. HARRISON,
Accountant-General.

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Reference to—		Reference to—		Reference to—		Reference to—	
Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.
1	}	44	42	87A	}	135A	156
1A		45	45	87B		136	128(a)
2		46	49	88		136A	128(b)
3	}	47	}	89	81	137	128(g)
3A		48		90	82	138	128(c)
3B		49		91	83	139	128(d)
4	1	50	52	92	84	140	Omitted.
4A	}	51	53	93	85	141	128(e)
4B		52	}	94	86	142	128(f)
5	4	53		95	87	143	128
6	Cancelled	54	55	96	}	144	130
6A		55	1	97		145	131
7		56	56(b)	97A		145A	132
8	10	56A	43	98	89	146	133
8A	11	56B	56(c)	98A	90	147	}
8B	8	57	56(a)	99	91	148	
9	12	58	56(d)	100	92	149	
10	9	59	56(f)	101	93	150	136
11	Cancelled	60	56(g)	102	95	151	137
11A		61	56(h)	102A	94	152	138
12		62	56(j)	103	96	152A	139
13	14	62A	56(i)	104	97	153	121
14	}	63	55(e)	105	Omitted.	153A	120
15		64	Omitted	106		154	140(d)
16		65		107		154A	140(e)
17	}	65A		107A	100	155	140(f)
18		65B	56(k)	108	101	156	140(h)
19		65C	57	109	103	157	140(i)
20	18	66	46	109A	105	158	140(a)
20A	19	66A	47	110	106	159	140(g)
20B	31	66B	48	111	104	160	140(b)
21	26	67	56(m)	112	}	161	140(c)
22	24	67A	59	113		162	141(a)
23	25	68	58	114		163	141(b)
24	20	69	60	115	}	164	141(c)
25	21	70	61	116		165	146
25A	27	71	62	117	104	166	140(h)
26	28	72	63	118	109	167	140(i)
26A	30	73	64	119	}	168	140(j)
27	31	74	65	120		169	142
28	}	74A	66	120A		170	141(d)
29		75	67	121	111	171	144
30	22	76	}	122	112	172	145
31	Omitted.	76A		122A	113	173	147
32		77		123	114	174	148
32A	23	78	69	124	116	175	151
33	32	79	71	125	Omitted.	176	143
34	33	80	72	126		177	149
34A	34	81	73	127		178	140(n)
35	}	82	74(b)	128	119(a)	179	152(a)
36		83	74(c)	129	119(b)	180	152(b)
37		83A	}	130	119(c)	181	}
38	}	83B		130A	119(d)	182	
39		84		131	119(e)	183	
40	39	84A	77	132	124	184	154
41	37	85	}	133	123	184A	155
41A	38	86		133A	125	185	157
42	41	86A		134	126	186	158
43	}	86B	78	134A	129	187	159
43A		87	79	135	127	188	}
						189	

List showing in juxtaposition the numbers of the orders rearranged in this edition and those in the last edition [see clause (iii), paragraph 1 of the Preface]—(concluded).

Reference to—		Reference to—		Reference to—		Reference to—	
Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.	Fourth Edition.	Fifth Edition.
190	161	210	179	225	} 197	247	} 213
191	163	211	176	226		248	
191A	164	212	172(b)	227		249	
192	Omitted.	213	185	228	198	250	} 214
193		213A	186	229	199	251	
194	166	213B	172(c)	230	200	252	215
195	167	214	187	231	201	253	216
196	168	214A	189	232	202	253A	217
197	169	215	188	233	} 203	253B	219
198	171	216	190	234		254	220
199	171(a)	216A	} 191	235		254A	Omitted.
200	171(b)	216B		236	205	255	
200A	172(a)	216C		237	204	256	221
200B	170	217	192(d)	237A	206	257	222
201	173	217A	192(e)	237B	208	258	223
202	174	218	192(e)	238	209	259	224
203	177	219	193	239	207	260	225
204	178	220	193(r)	240	} 210	261	226
205	181	221	194	241		262	227
206	182	221A	192(b)	242		263	228
207	183	222	} 195	243	Omitted.	264	229
208	184	223		244	212	265	230
208A	175	223A		245	} 213	266	231
209	180	224	196	246			232
							Omitted.

STANDING ORDERS OF THE ACCOUNTANT-GENERAL, UNITED PROVINCES.

PART I. INSTRUCTION TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Chapter 1.—General Principles.

PAYMENT INTO TREASURY ... 1 DEPARTMENTAL CASH CHESTS 2 GRANT OF RECEIPTS AND USE OF CHALANS ... 3 PAYMENT OF LAND REVENUE BY MONEY ORDER ... 4 CASH-PAID CHAUKIDARS ... 5	RECEIPTS UNDER ARMS ACT ... 6 PRE-AUDIT OF OLD CLAIMS ... 7 STAMP DUTY ON CHEQUES ... 8 TRANSLITERATION OF VERNACULAR SIGNATURES ... 9 NUMBERING OF CHEQUES OF THE BOMBAY, BARODA AND CENTRAL INDIA RAILWAY ... 9A
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Payment into Treasury.

No. 1.]

[ART. 1.

Salary bills of Principals of Government Colleges and of Head School and College Masters of Schools are not paid unless accompanied by a certificate that all Fees, Fines and other Miscellaneous Receipts for the month have been paid into the Treasury.—(*G. L. No. 64 of 1871-72.*)

NOTE.—The above certificate is not required in the case of Normal Schools, as no fees are levied in them.

(A. G.'s No. T.M./213, dated 7th July 1904.)

2. Certificates of the remittance of cemetery fees into the Treasury (Article 468) must be attached to all cemetery establishment bills.—(*No. 28 of 1876-77.*)

3. All Government Press and Book Depot receipts should, in accordance with the general rule, be paid into the Treasury accompanied by a memorandum (*chālān*) in duplicate. Monthly covering lists (Forms 245 and 246) should be sent to this office in duplicate (even when they are blank) in a separate cover, and not in the same bundle with the monthly Treasury accounts. The duplicate copies of the lists should show only the total amount in each money column, without any other details; but care should be taken to show full particulars in the original copies.—(*No. 15 of 1898.*)

The following instructions should be carefully observed in the preparation of the covering lists :—

(a) Form 245 (Book Depot) should include—

Sale proceeds of Dr. Moore's Manual.

Fee for registering copyrights.

Indian Law Reports.

Miscellaneous books (including district and tahsili maps) and books and other publications originally received from the Book Depot.

(b) Form 246 (Government Press) should include—

Sale of Government Gazettes, service-books, village maps, cattle registers, Board of Revenue forms, High Court forms, miscellaneous forms and registers originally printed at the Government Press.

Sale proceeds of "Patwari and Kanungo Rules" and of "Survey maps" (supplied by the Book Depot) should be shown, respectively, under "I.—Land Revenue"—"Patwari Miscellaneous Receipts" and "Sale of Surveyor-General's maps."—(Nos. 3 and 33 of 1899.)

C.-G.'s No.
985, d. 12-9-
99.
Dy.No.20286.

4. (a) The provisions of this article need not be applied to the transactions of the "Conservancy Fund" for distilleries on the understanding that there will be no accumulation of money in the hands of the Naib Tahsildars who administer the fund, the amounts received being spent as soon as they are received, and that a regular account will be kept of the transactions, which will be scrutinized by the Inspecting Officers.

4. (b) The transactions of the village courts (*vide* rules printed on page 43, Department VII of the Manual of Government Orders) need not be incorporated in the public accounts.

5. Treasury Officers will decline to receive for credit in the Treasury accounts cash tendered by Government officers in the Civil Department in payment for articles supplied or services rendered by the Mathematical Instrument Office and Survey Department, Calcutta. Such payments must be remitted by the officers concerned to Calcutta by Remittance Transfer Receipt or Postal Money-order, except the cost of maps indented for from the Survey Department, which will be paid by book adjustment.—(No. 60 of 1892.)

6. Under orders of the Comptroller-General the chálans for money paid into the treasury on account of the price of Stationery and Rubber Stamps supplied by the Superintendent of Stationery, Calcutta, to State Railways, must in future contain the following particulars, which are to be noted from the chálans in the remarks column of Schedule A of the monthly cash account against the credits to the head "Cost of Stationery supplied from Stationery Office to State Railways" under "XXIII—Stationery and Printing, Imperial."

Receipt on
account of
Stationery
and Rubber
Stamps sup-
plied to State
Railways.

Designation of officer.	Number and date of bills (or invoice) of the Stationery Office.	Amount paid.

Departmental Cash Chests.

No. 2.]

[Art. 2.

A Sub-Deputy Opium Agent is allowed to lodge his cash chest for safe custody in the Treasury Strong-room. The Treasury Officer has nothing to do with putting money into or taking it out of the chest. This should be done entirely by an accredited agent of the Opium Department.

G.O.No.4013,
d. 5-10-99,

2. Survey Officers are similarly allowed to deposit their cash chests for safe custody in the Treasury Strong-room.

3. Sums of money received too late for credit into the Treasury, which are larger than the amount of the Nazir's security, should be placed in a separate box, under double lock, in the Treasury Strong-room till the morning of the next working day. The nazirs in the courts of Special Judges are permitted to deposit money in the Treasury for temporary custody, under circumstances similar to those described in Board's Circular No. 22—IX, or when the sums deposited with them on account of fees, &c., happen to be largely in excess of their security.

G. O. No. 448-
X, d. 3-2-99.

G. O. No.
2123-I—736-
1904, d. 3-8-
'04.

4. All departmental cash chests lodged for safe custody in the Government Treasury shall, during the office hours, be kept in the treasurer's room under the supervision and in the custody of the treasurer, who will, however, not be responsible for their contents. When office closes, all such cash chests shall be placed in the Treasury Strong-room.

G. O. No.
1642, d. 26-3-
00.

5. Treasury Officers should communicate the above order to all officers who may have placed, or may in future place, cash chests in their custody, in order that it may be clearly understood under what conditions access to the chests will be permissible.

6. All Government Promissory Notes and similar valuables belonging to Municipal Boards or Committees shall be kept in the Treasury Strong-room in a safe, the keys of which shall remain with such person as the Board or Committee may direct.

G. O. No. 220
—XI, d. 28-1-
99.

Grant of Receipts and Use of Chalangans.

No. 3.]

[ART. 3.

Except in the case of Treasuries which transact business with a Branch Bank, it is not necessary to grant a separate receipt for money credited into the Treasury for the issue of Remittance Transfer Receipts or Cash Orders on Sub-Treasuries, as the Receipts and the Cash Orders themselves serve the purpose of receipts.

A.-G.'s No.
5637, d. 29-5-
99.

2. But when amounts are paid into the Treasury by the District or Municipal Board as costs of cheque-books to be impressed with receipt stamps by the Commissioner of Stamps, duplicate receipts should be issued for the payments, one copy being prominently marked as "Duplicate" in red ink. One copy of the receipt should be made over to the Board and the other forwarded to the Commissioner.

3. The printed counterfoil receipt-book (Stamp Series No. 28), prescribed by the Commissioner of Stamps, may be used for the purpose, the following endorsement being made on the counterfoil of the duplicate copy issued to Boards :—

"Duplicate of receipt No. , dated issued to District
Municipal
Board's office as a voucher for the payment."

4. For amounts tendered by others duplicate receipts are not required.—(No. 28 of 1899.)

Dated Allahabad, the 9th February 1907.
Page 4. Order No. 5.

Add the following at the end of Note (1):—

The following vouchers and schedules should be made over to the Book Department on or before the dates noted against them:—

India vouchers (excepting vouchers for interest on Government Promissory Notes) appertaining to the first list of payments. 22nd of the same month.

India vouchers (excepting vouchers for interest on Government Promissory Notes) appertaining to the 2nd list of payments. 7th of the next month.

Schedules of receipts appertaining to India. ...

Vouchers for interest on Government Promissory Notes. ... Ditto.

Vouchers for Interest on Charitable Endowments and other Trust Funds. 24th of the next month.

(1st list, d. 9-2-'07.)

Gazetted Officer.

C.G.'s No
1738, d. 9-11-
04.

NOTE.—*Cháláns*, when order to deposit money has been passed, may be signed by such subordinate officials as the District Officer may determine for the purpose.

7. Gomáshtas of the Opium Department are authorized to sign *cháláns* for money paid into the Treasury on account of surplus balance of the Opium Department.—(No. 37 of 1901.)

Opium Department *cháláns*.

A.G.'s No.
30735, d. 22-
3-02.

8. Civil Court Amíns and Central Názirs of Judges' Courts are allowed to sign *cháláns* when paying money received by them into the Treasury.

Civil Court *cháláns*.

9. Proprietors of land or their authorized agents who are, under para. 2 of Board's Extant Circular No. I—III permitted to pay the land revenue direct into the Treasury instead of at the office of the Tahsildárs, may sign *cháláns*.

(A. G.'s No. T.M./207, dated 2nd July 1904.)

Payment of Land Revenue and Miscellaneous Revenue into Tahsils by means of Money-Orders.

No. 4.]

[ART. 518.

Board's Circular No. 26—
IX.

Two kinds of money-orders will be issued, *viz.* Land Revenue Money-Orders and Miscellaneous Revenue Money-Orders. The former are to be used only for the remittance of land revenue or cesses and the latter for miscellaneous revenue, as specified in paragraph 5 of the Board's Circular quoted in the margin.

2. Separate lists for land revenue and miscellaneous revenue Money-Orders, respectively, will be sent by the Post Office to the Tahsildár. On the return of these lists, duly signed by the Tahsildár, the Postmaster will grant in exchange for each list a cheque representing the value of the money-orders accepted by the Tahsildár. On receipt by the Tahsildár of these cheques the amounts thereof will be credited in the tahsili accounts as land revenue or miscellaneous revenue, as the case may be, and debited as Post Office Charges against a separate head "Revenue Money-Order Payments," the cheques being sent to the District Treasury with the tahsili *sidha* of the day in which the transactions have been recorded. In the District Treasury accounts the amounts of the cheques

will be credited to the revenue heads concerned, and will be charged in the Register of Post Office Payments in a separate column headed "Revenue Money-Order Payments." These charges should not, as heretofore, be taken against the monthly letter-of-credit of the Postal Department.

3. Tahsildárs will promptly return to Sub-Postmasters on the 31st March (*before* the hour the postal accounts for that day are closed) all the Revenue Money-Orders for which cheques have been given by Sub-Postmasters, *not only before but also on that date*, in order that all the transactions for March may, without exception, be incorporated in the accounts of the financial year.—(No. 63 of 1891-92.)

Cash-paid Chaukidars in Oudh.

No. 5.]

The following instructions should be carefully followed in accounting for the receipts and charges of chaukidárs paid by zamíndárs :—

- (1) The money received from zamíndárs should be sent to the Treasury with a separate *chálán*.
- (2) The charges should be drawn on separate bills, to be clearly headed "Zamíndárs' Chaukidárs" and countersigned by the District Magistrate.
- (3) A memorandum of receipts and expenditure should be given on each bill.
- (4) The receipts and charges should be entered in the Treasury *plus* and *minus* memorandum against a head "Zamíndárs' Chaukidárs."
- (5) The receipt items may be shown in the Register of Police Receipts, against the head "Recoveries on account of Village Police."—(No. 1 of 1900.)

Receipts under the Arms Act.

No. 6.]

The minor head "Cash Receipts under the Arms Act" has been opened under the major head "Police," with a view to provide for License Fees paid in cash, as by section 17 of the Indian Arms Act (No. XI of 1878) such fees may be paid otherwise than by stamps.

2. Fines imposed by a Court of Justice for breach of the provisions of this Act, and receipts from the sale proceeds of arms, &c., confiscated by order of such court, should be credited to "Law and Justice."—(No. 37 of 1886.)

Pre-Audit of claims more than six months' old.

No. 7.]

[ART. 5.

When submitting supplementary bills for pre-audit, the following particulars must be entered therein, in the absence of which the bills will not be pre-audited for payment :—

- (a) The reasons why the amount claimed in the bill was not drawn before.

Page 6. Order No. 6.

Add the following as Note 3 under para. 7 (c) :—

NOTE 3.—Roman Catholic titles, such as Father, Mother and Sister are not considered as titles by Bankers, but as part of the name. No objection should, therefore, be raised if such words are prefixed to payee's signature. (Question No. 713 of "Questions on Banking practice" and A.-G.'s letter No. T. C. 394, dated 9th June 1906.)

[(1st list, [d. 59-2-07.)

Personal ledger (excepting such as belong to Government accounts, viz.—(1) 10 per cent. Partition Clerks' fees; (2) Partition Amíns' fees), District Board, Local Public Works, and Excluded Local Fund cheques, should, irrespective of their amounts, be stamped with one-anna receipt stamps.—(No. 12 of 1899.)

NOTE.—Cheques drawn against Regimental Personal Ledger Accounts are liable to stamp duty irrespective of their amounts.

(A.-G.'s No. $\frac{\text{Dep.}}{78}$, dated 20th June 1904.)

Transliteration of Vernacular Signatures on English Vouchers.

No. 9.]

[ART. 9(b).

When a native official signs an English voucher in the vernacular, a translation in English of his name should be legibly written below.—(G. L. No. 6 of 1873-74.)

See also para. 4 of Order No. 11, and Order No. 103.

9A.—Numbering of Cheques of the Bombay, Baroda and Central India Railway.

[ART. 17.

9A. The cheques of the Bombay, Baroda and Central India Railway have been specially exempted from bearing the book number in addition to the consecutive cheque number.

(C.-G.'s letter No. 368, dated 16th May 1903.)

Chapter 2.—Check on Receipts.

REGISTRATION RECEIPTS AND		VERIFICATION OF CHEQUE
CHARGES	10	RECEIPT-BOOKS OF THE
REGISTRATION-FEES—RECEIPT		CRIMINAL COURTS ... 12A
AND PAYMENT	11	FINE STATEMENT ... 13
EDUCATION RECEIPTS ...	12	

Monthly return of Registration Receipts and Charges.

No. 10.]

[ART. 22.

A statement of receipts and charges of the Registration Department, showing separately the figures of each Registering Office, must be submitted by the Treasury Officer monthly to the Inspector-General of Registration through the District Registrar.—(*Nos. 31 and 50 of 1884.*)

2. To facilitate the check of the figures shown in the monthly statement of registration charges sent by this office to the Inspector-General of Registration with those furnished by Treasury Officers (which show net charges only), Treasury Officers should enter the amount of income tax deducted from the salary of each Registrar, in red ink, in the body of the cash-book under the column headed "Particulars," the entry being made immediately below the record of the payment of the Registrar's bill.

3. In preparing the monthly statement, the total of the amounts realized on account of income tax should be added by a separate entry to the total payments made, so as to arrive at the gross charges debitable to the Registration Department in each month.—(*No. 48 of 1886.*)

4. The return should be submitted not later than the 5th of the following month to the District Registrar.

Receipt and Payment of Registration Fees.

No. 11.]

[ART. 22.

The bill for registration fees due to Sub-Registrars should be sent for verification direct to the headquarters (Sadr) Treasury instead of to the Sub-Treasuries where the fees have been credited. As soon as the bill for registration fees is received at the Treasury under rules 24A, 33 and 34A (below), the certificate at foot of the bill regarding the fees credited during the month should be checked and signed and the bill forwarded direct to the Registrar. If there are errors in the certificate, they should be pointed out to the Sub-Registrar, and he should be asked to resubmit the bill after necessary corrections.

2. When fees are remitted to a Treasury or Sub-Treasury under rule 92A (below) by means of postal money-orders, the cash received from the postman should be credited in the usual way, care being taken against the inadvertent adjustment of these money-orders by book transfer, as Article 518A of the Civil Account Code does not apply to them.

3. The instructions contained in paragraph 2 above, apply to Sub-Treasuries also, and should be communicated to the officers in charge of them.—(*No. 5 of 1898.*)

[Extract from the Revised Registration Rules published in Government Gazette of 26th March 1898.]

24A. Departmental Sub-Registrars, under whose supervision the Central Office of Record has been placed under rule 72, shall ordinarily receive, in addition, a share of the fees, which will vary according to the receipts and importance of the Central Office of Record. Ordinarily the share of the fees will be 15 per cent.—(G. O. No. 24—VII, dated 8th January 1900, D. No. 32997.)

33. Sub-Registrars remunerated wholly or partially by a share of the fees will draw out a bill in Form No. 6, Appendix III, and submit it to the officer in charge of the Treasury at the headquarters of the revenue district at which the receipts of their offices are credited, who will fill up and sign the certificate at foot of the bill and send it to the Registrar of the district for countersignature. No part of the fine levied under section 24 or 34 will be drawn by the Sub-Registrar as his fee allowance.

34A. Where there is no Treasury or Sub-Treasury at the same place as the Registration office, the directions in rules 32 to 34 will be observed, except that the bill for fees shall be sent by post to the Treasury at the headquarters of the Revenue district at which the receipts of the office are credited by the Sub-Registrar, and the officer in charge of the Treasury will, after filling up and signing the certificate at foot of the bill, submit it direct to the Registrar of the district for disposal. The Registrar will, on receiving the bill, verify the Treasury Certificate by the invoice and post office receipts for money-orders forwarded to him by the Sub-Registrar under rule 92A, countersign the same, and present it at the local Treasury for encashment. The Registrar, on drawing the amount, and after adding to it any amount due to the Sub-Registrar on account of money-order commission paid by him in remitting the collections of his office for the month to the Treasury or Sub-Treasury, will remit the same by money-order to the Sub-Registrar. The money-order commission paid by the Sub-Registrar and remitted to him, as well as the amount of the money-order commission paid by a Registrar, shall be debited to the contract contingent grant for the year. (21st list of corrections published in *United Provinces Gazette*, dated 30th January 1904.)

92A. Where there is no Treasury or Sub-Treasury at the same place as the Registration office (with the exception of the three offices of Chakia, Dudhi, and Konrh in the Mirzapur registration district, for which special arrangements exist), the collections shall be remitted monthly to the nearest Treasury or Sub-Treasury of the Revenue district in which the office is situated, by postal money-order, in time to admit of their being included in the accounts of the month then current, and the following procedure shall be observed in doing so:—

* * * * *

II.—The Sub-Registrar shall make out a money-order on one of these forms, filling in the name of the most convenient post office and other particulars, and making it payable to the officer in charge of the Treasury or Sub-Treasury to which the money is to be remitted. He should note briefly on the counterfoil and the coupon the heads to which the remittance is to be credited, as laid down in rule 91 of the Registration Manual, for his own and the Treasury Officer's information. The Sub-Registrar should, at the same time, fill in the usual form of invoice (Form No. 28, Appendix III), showing the particulars of the remittance made, and send it to the Registrar of the district with the receipt granted to him by the post-office for the money-order and the commission paid thereon, for his information as to the amount remitted and the amount paid as money-order commission. The Treasury Officer, on receipt from the post-office of the money-order, will sign and date the money-order and return it to the post-office, after cutting off the coupon. The acknowledgment of the Treasury Officer will in due course be delivered to the Sub-Registrar by the post-office and should be affixed to the counterfoil of the form in the money-order book in support of the payment. In these cases the coupon will take the place of the *chdān* or invoice of cash remitted (Form No. 28, Appendix III), and the post-office acknowledgment of the payee, *i.e.* the Treasury Officer, will take the place of the Treasury receipt.

4. The amount and the name of the recipient noted in the receipts given by Sub-Registrars in vernacular on bills for registration fees payable to them should invariably be translated therein in English before submission to this office.—(G. L. No. 10 of 1899.)

5. In the remarks column of Schedule A accompanying the monthly cash accounts the total amounts of the registration receipts (excluding fines) remitted by each Sub-Registrar to the Treasury during the month should be separately specified.—(No. 11 of 1899.)

Verification of half-yearly returns of Education Receipts.

No. 12.]

[ART. 22.

In order to secure an agreement between the half-yearly returns of Miscellaneous Receipts of the Educational Department, Provincial and Local (not under control of District Boards), submitted to the Director of Public Instruction by Departmental Officers, and those rendered by this office after compilation from the monthly Treasury Accounts, and to facilitate the adjustment of differences before the accounts of this office are finally closed, Treasury Officers must verify the half-yearly returns sent to them by Circle Inspectors and by the Assistant Inspector, Benares Division, and note therein any discrepancies that may exist between them and the Treasury Accounts, in order that they may be settled, in communication with the Treasury Officers, if necessary.—(No. 57 of 1891.)

12A.—Verification of Cheque receipt-books of the Criminal Courts.

All receipts of a criminal court, whether on account of Fines, Forfeitures, Deposits or under any other head, should, under rule 57 of the High Court rules (Criminal), and rules 144 and 145 of the Oudh Criminal Digest, be entered in the cheque receipt-book when it is sent monthly to the Treasury for verification. Each item noted therein will be checked with the amounts entered in the Treasury Registers of (1) Law and Justice, (2) Municipal and (3) Cantonment Fund Receipts, and (4) Criminal Court Deposits, any discrepancy found in the course of verification being recorded clearly on the fly-leaf for the information of the court concerned. The forfeitures remitted to the Treasury by the Názir, or in any way except through the court, should, however, be verified yearly. To facilitate the verification, the receipts of the different courts should, as far as possible, be entered in separate columns, the blank columns available in the Law and Justice Receipt Register being utilized for this purpose. In districts having a large number of criminal courts, however, a subsidiary register showing the necessary details may be maintained in manuscript and the daily total only of it need be entered in the Judicial Receipt Register. In the Sub-Treasury or tahsil *siaka*, details of the various receipts of the different courts should be furnished in the "Remarks" column (Circulars 24 and 25, dated 11th December 1903).

Fine Statements.

No. 13.]

[ART. 23.

Monthly Fine Statements should be forwarded to the Accountant-General, giving the details of all fines realized and credited in Schedule A of the Cash Account. Only in the case of fines which are credited under competent authority to a Municipal or Local Fund is there any exception to this rule. Treasury Officers are directed to be especially careful that the monthly Fine Statements specified below (which are those most commonly required) are invariably sent on to the Accountant-General without any avoidable loss of time.—(No. 45 of 1884.)

Land Revenue ... Fines of Revenue Courts.

Excise ... Fines ("Confiscations" to be shown separately in column of remarks).

Law and Justice ... { Fines by Provincial High Court.
Fines by Subordinate Civil Courts.
Magisterial Fines.

2. The following instructions are issued regarding fines imposed in one and levied in another district. The fines are to be credited to the proper head of account in the district of realization. They are not to be remitted to the district where imposed. The officer by whom the fine is realized will send, immediately on realization of the fine, an advice of realization to the officer by whom the fine was imposed. By the latter officer the fine will be entered in his fine statement of the month in which the fine is stated in the advice of realization to have been recovered, with a note that the amount was realized and credited to Government in such a district. The fine will not appear in the fine statement of the officer by whom it was realized. Refunds of such fines will follow the usual rules.

3. The officer who passes the refund should have the bill completed either by obtaining a certificate of credit (to be attached to this bill) by the Treasury Officer of the district in which the fine is realized or by sending the bill to him for filling in the columns 4, 5 and 6 of the Code Form 13. The bill thus completed should be presented at the Treasury for payment.

4. A memorandum in the subjoined form should be furnished with the
Mutation Fines. Treasury accounts of the monthly collections of
Mutation Fines:—

*Memo. of Collection of Mutation Fines for the month of _____
in the _____ district.*

Name of Court.	Total amount collected in the month.	Amount remitted to the Treasury.	Remarks.

Collector.

Certified that the amounts shown in the column "Amount remitted, &c.," have been duly credited and included in the Treasury accounts.

Treasury Officer.

5. The officer ordering a refund must, before signing the refund certificate in the refund voucher, take the precaution of satisfying himself that the refund has actually been noted against the original credit in the departmental accounts.—(No. 16 of 1900.)

[General Letters Nos. 10 and 14 (G. A. D.) of 1902-1903.]

Income-Tax Deductions.

No. 16.]

[ARTS. 32—40.]

A Military Officer in military employ is not entitled to exemption from income-tax on interest on Government Securities on the ground that his income from all sources, including the interest on Government Promissory Notes, is less than Rs. 5,000 per mensem. The general ruling laid down in the Code will apply to such officers as well.—(No. 43 of 1886.)

2. The documents required in support of an abatement of income-tax on account of payment made to a Life Insurance Company are prescribed by the Code, and all officers concerned should arrange to receive and adjudicate the claims to such remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.—(No. 91 of 1887.)

3. When forwarding Government Promissory Notes for safe custody (Article 164), or when remitting money out of any funds held in trust for the purchase of Government Promissory Notes which are to be retained in the Comptroller-General's custody, it should be specified to which of the following three classes the notes or investments appertain, to admit of the income-tax being properly levied, or exemption therefrom allowed when the interest on the securities is drawn periodically and remitted.

- A.—Exempted from income-tax under the rules.
- B.—On which four pies in the rupee is to be levied.
- C.— Ditto five ditto.

4. If the notes or investments come under class A or B, the covering list of application for purchase of notes should be accompanied by the required certificates in Form B, C or D, as the case may be.—*Vide* page 35 of the Board's Income-Tax Manual.—(No. 14 of 1886.)

5. Certificates in Form B or C for exemption from, or abatement of, income-tax are renewable every year. Fresh certificates should reach this office by the 5th April of each year *at latest*, otherwise the tax will be deducted at five pies in the rupee in the case of those investments for which renewed certificates are not received.

Income-Tax Deductions how charged in Accounts.

No. 17.]

[ART. 41.]

Treasury Officers are required to see that the necessary deductions are made from each bill presented to them for payment. In lists of payments. The deductions should be entered distinctly in a separate column in the monthly bills; but the net or actual disbursement only should be charged in the list of payments, as in the case of fund subscriptions.

2. In the schedule of pensions paid a separate column has been opened to show the deductions made on account of the tax; but the net amount only which has been paid will appear in the list of payments.

In Pension and Interest Schedules.

Similarly in the case of assessments on interest from Government Securities the amounts deducted should be entered in the interest payment registers and in the interest schedule.

3. For the record of payments into Treasury made in cash, special columns, subordinate to the minor head "Income-Tax," have been opened in the schedule of "Assessed Taxes."

Cash payments.
Refunds.

4. When refunds are made, the amounts will be entered in the refund schedule in a special column "Income-Tax."—(No. 4 of 1886.)

5. A table for calculating the tax under Act II of 1886 is given as Appendix B to Civil Account Code, volume I, part I.

6. As it is necessary that the income-tax deducted from the salaries of Public Works officials should be adjusted in the books of the Public Works Department, the amounts remitted to the Treasury by a District Engineer serving under a District Board, and also all sums shown as deductions on account of the tax deducted from cheques drawn by him, should be credited in the Treasury Accounts to the Public Works Department.—(No. 38 of 1886.)

7. Upon every cheque drawn by a District Board on account of Civil employes of District Board. salaries, annuities, pensions or gratuities is to be given a certificate of—

(a) the total amount of salaries in payment of which the cheque is drawn ;

(b) the amount on which income-tax has been deducted ; and

(c) the amount of income-tax deducted.

8. The Treasury Officer should see that the certificate is given upon every cheque drawn upon his Treasury purporting to be on account of salary, annuity, pension or gratuity, and to refuse payment of any cheque purporting to have been issued on such an account upon which the required certificate has not been given. The cheques issued on this account will be for the gross amount of salaries, including the income-tax deductions, and will be charged gross against the District Board. The net sum only will, however, be paid in cash, the income-tax deductions being debited by transfer credit to Government as "Ordinary Collections" under "VIII, Assessed Taxes," head "Income Tax."—(No. 9 of 1886.)

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Pay of Tahsildars, Inspectors of Police, Excise Inspectors, and Hospital Assistants.

No. 18.]

[ART. 43.]

The pay of these officers is drawn separately on the form of salary bill prescribed for Gazetted Officers. Such bills must be signed by the Gazetted Officer who signs the establishment bills of the establishment to which they belong—(No. 3 of 1879-80.)

2. Copies of orders of appointment, promotion, transfer or leave of such officers must be sent to the Accountant-General's office.

Leave to Tahsildars.

No. 19.]

District Officers should in future call for a report from this office before submitting the leave applications of Tahsildárs to the Divisional Commissioners for sanction.—(No. 30 of 1899.)

Allowances for Medical Charge of Cantonment Hospitals.

No. 20.]

[ART. 44.]

Allowances payable to officers in Medical Charge of Cantonment Hospitals should no longer be drawn in salary bills on their personal receipts as hitherto, but are to be included in the Cantonment Fund establishment bills supported, in cases in which no income-tax is deducted from the allowance, by a certificate to the effect that the salary of the officer drawing the allowance did not, including it, exceed Rs. 1,000 per mensem.—(No. 77 of 1892-93.)

Inspection of Factories.

No. 21.]

[ART. 44.]

Govt. Notn.
No. 1055/
III, d. 23-
5-92.

All Civil Surgeons in these Provinces have, under section 3 of the Indian Factories Act (XV of 1881), as amended by Act XI of 1891), been appointed *ex-officio* Inspectors of Factories within the limits of their respective districts. Medical Officers and other medical gentlemen who are appointed to be Inspectors and Joint Inspectors of Factories

2. It will be noticed that the object of the orders is to prohibit salary and other bills being made use of for making payments on behalf of the person receiving the salary and other allowances,—in other words, prohibiting the use of such documents as negotiable instruments, and thus to minimise the possibility of fraud. It is therefore necessary that no endorsements of any kind other than those in favour of a well-known banker or agent (*vide* note 1 to Article 44 of the Civil Account Code, which defines the term “agent”) should be allowed on salary or other bills for personal claims. A Government treasurer or a head clerk of an office cannot be treated as an agent within the definition.

A Government treasurer is not necessarily a well-known banker for the purposes of the rule, and consequently the practice of making endorsements on bills in favour of a treasurer or any other single person, such as a head clerk or superintendent of an office, should be prohibited. But if a treasurer transacts real banking business, and is well known as a banker, there is no objection to his collecting amounts due on bills of the nature mentioned; but in that case it will be necessary for audit purposes that a certificate should be endorsed on each bill as follows under the signature of the Treasury Officer:—

“ is a well-known banker.”

To prevent any increase of work the certificate may be given by means of a rubber stamp, but of course it must be signed by the Treasury Officer.

3. These orders are not intended either to require the personal attendance of the officers or to prohibit the practice of paying the salary and other allowances of an officer to his peon or messenger, but the officers may not endorse such bill in favour of such a peon or messenger. There is, however, no objection to the peon or messenger to whom the amount is paid being required by the Treasury to place his signature or thumb impression on a bill, on a separate slip to be attached to the bill, or in a register, in acknowledgment of having received the amount.—(*Cir. G. A. D. 32, dated 24th February 1904.*)

Payment of Allowance to Civil Assistant Surgeons.

No. 23.]

[ART. 44.]

Under orders of Government pay of all Civil Assistant Surgeons will, with effect from their claims for March payable in April 1900, be disbursed, in future, by the Government Treasury, and not by the District Board, as hitherto.

2. No change is contemplated in the existing procedure of payment of their allowances (local, travelling, &c.) other than their grade pay, and these will, therefore, continue to be paid as hitherto.—(*No. 32 of 1899.*)

NOTE.—For contribution, see Standing Order No. 115.

First payment after return from leave out of India to be made under orders of Accountant-General.

No. 24.]

[ART. 45.]

A Treasury Officer should not pay any allowances to an officer returning from leave out of India [Article 67(a), C.S.R.] on the authority of the Last Pay Certificate granted by the India Office (Article 886, C.S.R.). The officer should either bring or send his last pay certificate, in such a case, to the Accountant-General, under whose instructions alone the Treasury Officer will make the first payment.—(*G. L. No. 63 of 1873-74.*)

Payment of Leave Allowances on Last Pay Certificates issued by Account Officers of other Provinces.

No. 25.]

[ART. 45.]

Under instructions from the Comptroller-General,* when an officer from another province desires to draw (Article 878, C. S. R.) his leave allowance from any Treasury, the Treasury Officer should pay his bills as

* Letter No. 2014, dated 18th March 1889.

they fall due, according to the rates and for the period shown in the original last pay certificate in Form No. 8 of the Civil Service Regulations granted to him by the Accountant-General or Comptroller of the province to which he belongs.

2. It will not be necessary in such cases to insist upon the production of any last pay certificate from this office.—(No. 139 of 1889.)

Alterations of Pay.

No. 25A.]

[ART. 46.

"Pay slips, authorizing increased or changed rates of salary or fixed allowances, are generally issued immediately after the weekly Gazette is posted. No applications for these slips will ordinarily be replied to unless the slips are not received by the officers concerned within a fortnight of the issue of the Gazette in which the promotions, &c., are notified."

Transfer of Office.

No. 26.]

[ART. 47.

The Government has ordered that an officer is to make over charge of his office, in the absence of special orders to the contrary, within seven days after the order of transfer reaches him.

Chief Inspector of Explosives.

No. 27.]

[Art. 49.

Duly stamped travelling allowance bills of the Chief Inspector of Explosives should be paid, if presented at any Treasury, and their amounts shown as separate items in the body of the lists of payments.—(No. 21 of 1899.)

Bills for Travelling Allowance on Transfer.

No. 28.]

[ART. 49.

Under Article 1098 of the Civil Service Regulations it may be assumed by Treasury Officers, in the absence of an endorsement stating the reason for the transfer of an officer from one place to another, that the officer has been transferred for the public convenience.

2. Treasury Officers may, therefore, cash bills for travelling allowance presented by officers transferred without calling for this certificate.

Periodical Renewal of the Bishop's orders authorizing Chaplains and Ministers to visit out-stations to perform Divine Service.

No. 29.]

[ART. 49.

It has been arranged with the Right Reverend the Bishop of Lucknow that his orders permitting chaplains and ministers to visit out-stations for holding Divine Service, and authorizing the payment of the usual travelling allowance, should be renewed every six months. The Treasury Officer should refuse payment of the allowance claimed by them (Article 1160, C. S. R.) for any journey when the order sanctioning it is more than six months' old, and has not been renewed.—(No. 116 of 1894.)

**Maintenance of a Register of Travelling Allowances as a check
against double payments.**

No. 30.]

[ART. 822(2).]

To guard against double payment of travelling allowances, Heads of Departments and Commissioners of divisions are requested to maintain a register somewhat in the following form:—

District_____

Officer on whose behalf the bill is drawn.		Dates of journeys for which travelling allowance is charged.		Amount of bill.		Date on which the bill is passed by the countersigning officer.
Name.	Rank.	From	To	Rs	p	

—(No. 5 of 1897.)

**Bills for the Salary and Allowances of a Gazetted Officer who is
about to retire or to proceed on furlough.**

No. 31.]

[ART. 326(3).]

In the case of a Gazetted Officer who is about to retire or to proceed on leave, the bills for his salary and allowance which may have been paid should be submitted to the Accountant-General for special audit either on the date of payment or as soon after it as his intention becomes known.

2. This order does not refer to the allowances payable to an officer for a broken period of a month up to the date of his proceeding on leave, which will continue to be paid on bills prepared by this office and sent to the Treasury Officer as hitherto: nor does it modify the orders under which the final payment to an officer retiring from the service should not be made without a reference to this office.—(G. L. No. 87 of 1894.)

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Sections of Establishment.

No. 32.]

[ART. 54.

Establishment bills should be divided into sections, the arrangement of which is shown in Appendix A. Great care should be observed in keeping to this arrangement, any departure from which greatly inconveniences this office.

2. In preparing also leave statements, annual establishment returns, proposition statements, and similar documents the same arrangement should be followed.—(*G. L. No. 16 of 1899.*)

Annual Establishment Returns.

No. 33.]

[ART. 55.

The annual return of establishment prescribed by the Code shall be submitted for all *permanent* establishments the pay of which is audited by this office, whether the service be pensionable or not. It should be accompanied by the abstracts, prescribed by article 50 of the Civil Account Code, showing the details of numerical strength as per annual return and as per budget estimate. The discrepancy, if any, between these figures should be explained by brief notes in the column prescribed for the purpose in the form of the abstract.

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04.

2. The names of officials on non-pensionable establishments, such as those mentioned below, should not be given in the return. They should be shown in details of grades only :—

(a) Record-room (Revenue and Judicial).

(b) Extra ditto (ditto).

(c) Extra process-servers [Revenue, Judicial (Civil) and Rent suit].

- (d) Kúrk Amíns.
- (e) Defaulting sub-proprietors' fund.
- (f) Management of Government estates.
- (g) Clerks (hitherto called "Partition Inspectors") and menial staff employed on partition work.

3. The names of Tahsildárs (officiating or permanent) should not be shown in the returns, as details of their service are recorded in the audit registers of this office.

4. The latest orders permitting retention in the service or retirement of officers attaining the age of 55 years, or of officers who would attain that age during the next financial year, should be invariably quoted.

NOTE.—The orders referred to should always be communicated to this office as soon as they have been issued.

(G. L. No. T.M.—369, dated 12th September 1904).

5. The details of new names included in, and of the old names omitted from, the return should be complete, so as to admit of a thorough check by this office.

6. Before endorsing the certificate of comparison special care should be taken to see that the entries in the returns have actually been compared and found to agree with those in the service-books of the officials concerned.—(No. 29 of 1899.)

7. The annual returns of the undermentioned Local Fund employés have been discontinued from the year 1901-1902 :—

- (i) Patwáris.
- (ii) Village Chaukidárs.
- (iii) District Board servants, excepting those transferred from qualifying to Board's service prior to 1st April 1885.—(No. 22 of 1900.)

"Hospital Assistants and Members of Vaccination Establishment enrolled as officers of Government [Articles 763(c) and (g) and 809(d) of the Civil Service Regulations, 4th edition]."

Application for new Establishment.

No. 34.]

[ART. 57.

Applications for new establishments, which are at present sent direct to the sanctioning authority on the ground that there is no "Present Scale" requiring verification by the Account Office, will be submitted, in future, through this office, which is required, under the revised rules of the Civil Account Code, to check whether the entries shown in the column "Proposed Scale" of the proposition statements are within the powers of sanction of the authority to whom the statements are to be submitted.

2. This rule does not, however, apply to the following temporary establishments, which are paid out of the special grants provided for them, and for which proposition statements are not required :—

- (a) Extra establishment for supernumerary officers.
- (b) Extra Revenue Accountants for *tagávi* work.
- (c) Assistants to Revenue and Treasury Accountants.

- (d) Extra record-room.
- (c) Extra rent suit process-servers.
- (f) Extra messengers for *rasad* work.
- (g) Extra money-testers.

—(No. 13 of 1899.)

Monthly Pay Bills and Leave Statements.

No. 35.]

[ART. 58.

(a)—General Instructions.

Sufficient care is not always taken in the preparation of leave statements of establishments, and, in consequence, the audit of bills in this office is rendered unnecessarily difficult. The notes printed in small type under Article 60 of the Civil Account Code contain instructions on this point, and heads of offices are requested to see that these rules are understood and carefully applied in their offices.

2. The words "*chain of appointments*" in note 3 of the article referred to apply to the appointments in one office only. The leave statement should show only the changes made in the office the establishment bill of which it supports, *e.g.*, the offices of the Collector and the Magistrate should be considered as separate offices, and the leave statement of one does not show changes made in the establishment of the other.

3. There is also diversity of practice in regard to the filling up of column 6 of establishment pay bills, headed "*Net charge for each section.*" The correct method is clearly shown in Code Form 6, from which it will be seen that the net total of each section, inclusive of fund subscriptions and income-tax, is alone entered in this column, whilst fund deductions and income-tax are shown in the columns provided for the purpose, and the totals thereof deducted *at the foot of the bill* from the total of column 6. No departure should be made from this rule.—(No. 10 of 1890.)

4. The following points should also be carefully observed in drawing up bills in future:—

(a) The amount of pay, acting and leave allowance *payable* to each person, whether drawn or not, should be entered in the third column of a bill, any amount not drawn, but "held over for future payment," being shown in the fourth column. Only "fines" should be shown in the fifth column.

(b) The practice of showing the sanctioned pay of each *post* in the third column and saving due to the absence of incumbents on leave, deputation, suspension or otherwise in the fifth column with "fines" should be discontinued.—(No. 80 of 1893.)

5. Whenever *extraordinary leave* (*vide* Article 339, Civil Service Regulations) is granted a certificate should be furnished with the leave statement to the effect that no other leave was admissible.—(No. 2 of 1896.)

If extraordinary leave is granted for a period of two months or less when other leave is admissible, a copy of the Government order authorizing the leave should be attached to the absentee statement. (*Rule 1, Art. 339 of the C. S. Regulations.*)

6. The term "*deputation*" should, as defined in Article 77, Civil Service Regulations, be used in those cases alone where a person is detached on special duty for the performance of which a *permanent or temporary appointment does not exist*. The particulars of the special duty should be clearly noted in the leave statement.

7. In other cases the nature of absence, whether due to leave or other arrangement, should be clearly specified in the leave statement and the term "*deputation*" should not be used.—(*No. 8 of 1901.*)

8. Whenever subsistence allowance or any part of pay of a Non-Gazetted Officer (superior or inferior) for the period during which he remained under suspension is drawn, either (1) a certificate to the effect that no extra expenditure has been incurred by the grant of such allowance or pay, or (2) a copy of order of Government, or of the head of the department sanctioning the extra expense incurred, should be attached to the pay bill when presented for payment. [*Circular No. 9 (T. M.) of 1903.*]

9. Leave allowances of Non-Gazetted Officers on long leave, which, under Articles 862 and 865 of the Civil Service Regulations can be drawn monthly, should always be so drawn, and should not be held over for future payment. The allowances when drawn should be remitted to the payee by means of a postal money-order, the receipt whereof, signed by the payee, should be attached to the acquittance-roll. Where the amount of the leave allowance exceeds Rs. 20, the payee should be requested through money-order coupon to send a stamped receipt for attachment to the acquittance-roll. In remitting the leave allowance, the money-order commission, which is payable by the payee, should be deducted from the amount of the leave allowance. These instructions apply to privilege leave allowance also, but the allowance thus paid will, under Article 264, Civil Service Regulations, be recovered if the officer does not return to duty on the expiry of the privilege leave.

The above instructions should be very carefully followed in order that the number of arrear bills may be minimised. (*A.-G.'s No. 178, dated 4th June 1904.*)

(a1)—Patwari Establishment Bills.

The names of patwáris and their personal allowances should be shown separately in the establishment bills when their salary including the personal allowance exceeds Rs. 10 per mensem. In the case of patwáris whose salary and personal allowance taken together do not exceed Rs. 10 per mensem the following certificate should be given on the Patwári establishment bill:—

"Certified that the personal allowances drawn for patwáris whose pay inclusive of this allowance does not exceed Rs. 10 per mensem have been billed for in those cases only in which the personal allowances have

been duly sanctioned and have not been reduced or absorbed by promotion to a higher grade." (*A.-G.'s General letter No. $\frac{T. M.}{5}$, dated 15th June 1904*).

(b)—Procedure for drawing and debiting Pay and Travelling Allowance of the Excise, Stamp, and Income-Tax Establishment.

The entire cost, including travelling allowance charges, of the combined Stamp, Excise, and Income-Tax establishment, created under Mr. Alexander's scheme in all district offices in these provinces, excepting the Kumaun Division, should be debited to "3.—Land Revenue," the pay of the amalgamated establishment being drawn on one bill under the heading "Excise, Stamp, and Income-Tax establishment," and the travelling allowance of the establishment on a separate bill in the prescribed form under the same head.

2. The pay of Distillery establishments and of the Stamp-vendor for selling court-fee stamps (where there is one) should still be drawn on separate bills.

3. The charges specified in paragraph 1 above should be excluded from the periodical returns submitted to the Commissioner of Excise and Stamps on account of Excise and Stamp charges, and to the Board of Revenue on account of Income-Tax charges.—(*No. 15 of 1896*.)

(c)—Registration Establishment Charges.

The District Registrar in the Province of Agra includes in his establishment bill the salaries of such Sub-Registrars and their establishments as are stationed in the same revenue district. He signs a separate bill for those Sub-Registrars, &c., who are stationed in a revenue district other than that in which his office is situated, and forwards the bill to the Treasury Officer of that district, who pays the amount in cash or by tahsili cash orders, as may be requisite.—(*G. L. No. 93 of 1871—77*.)

(d)—Jail Establishment bills.

A system of audit against the Provincial Scale having been sanctioned by Government for the pay of Jail officials borne on a provincial list, the pay of the Jail establishment should (from July 1902) be drawn in two separate bills, *viz.* one for (1) European Jailors, (2) Assistant European Jailors, (3) European Warders, (4) Daroghas, (5) Naib Daroghas, (6) English Writers, (7) Muharris, (8) Teachers (Central Prisons), and (9) Matrons, and the other for Native Warders, Apprentice Native Warders and Compounders.

2. The pay bill of European Jailors and other Jail officials mentioned above should be drawn under the different sections as at present, special care being taken that the names of the permanent incumbents on leave or deputation are shown above the names of the officiating officers. No leave statement need, however, be appended to the bill, as the Inspector-General of Prisons has agreed to furnish a monthly statement showing the vacancies and the arrangements made during each month.—(*No. 8 of 1902*.)

(e)—Police Establishment Bills.

In consequence of a change introduced in the audit of the Police establishment bills, the following instructions should be observed in the

preparation of the monthly establishment bills of the Police Force below the rank of Inspectors:—

(1) Two main bills should be drawn up every month.

(2) The pay of Civil Sub-Inspector, Head Constables and Constables should be separately drawn in one bill, and that of Armed Sub-Inspectors, Head Constables, Constables, Hospital establishment, Superintendents' Orderlies, other Constables, and station-house allowance should be drawn in another bill.

(3) The pay of sweepers for Police lines and the charge on account of oil for Police stations, hitherto drawn in the establishment bills of the Police Force, should in future be included in the establishment bill of the Police clerical staff.—(No. 31 of 1901.)

(4) *Privilege, Furlough, Medical and Private Affairs Leave and Suspension.*--Only the acting allowances of the men promoted and the pay of the outsiders newly appointed (if any) in the last grade should be drawn along with the leave or suspension allowance of the *absence* under the section to which the latter belongs, the substantive pay of the men promoted being drawn in their respective grades. The leave statement should always show the full chain of arrangements. If an outsider is not appointed in the last grade, a note to that effect should be made against the arrangement. The grades of men on leave, &c., and of those promoted in their arrangements, should invariably be shown in the respective columns of the leave statements. When no arrangements are made, the difference between the pay and the leave allowance of the absentee should under no circumstances be shown as held over for future payment, as is irregularly often done at present. Only the leave allowance of the absentee should in such cases be drawn in the bill, the balance being left out as savings. If arrangements are made afterwards, the allowances might be drawn on a supplementary bill payable from savings, the reasons for not drawing the charges in the regular bill being noted.

(5) When sub. *pro tem.* arrangements are made in place of men *on leave without pay and deputation* (under Article 90 of the Civil Service Regulations), the substantive pay *plus* the acting allowance of men promoted in the arrangement should be drawn in the grade to which each of them has been promoted.

(6) In case of *suspension as a specific penalty* amounts allowed during suspension should only be shown in the bill; the balance of the pay should not be shown as held over, but treated as savings.

(7) In case of *suspension pending inquiry* no amounts should be billed for on this account, as the amount of the claim is unknown. On suspension allowance, if any, being subsequently allowed, the amount should be drawn against the pay so left out. The name of the officer suspended (only in the case of Sub-Inspectors) should, however, be always shown in the body of the bill and in the leave statement in such a case.

(8) The pay of men *reduced* should be drawn in the grade to which they are reduced, a note being made in the section of the original grade in the case of Sub-Inspectors only.

(9) If a Sub-Inspector is *dismissed, pensioned or transferred* permanently, his name should not be shown in the body of the bill;

Similarly in case of Head and Foot Constables no amounts should be drawn and held over for such of them as are pensioned, dismissed or transferred with a view to meet charges drawn subsequently in connection with arrangements made in their places. The pay of such officers should always be treated as savings.

(10) Promotion to Civil Sub-Inspectors in vacancies occurring in other districts of the Division *must always* be noted in the body of the bill and in the leave statement of the establishment bills of both districts. Omission to do so has caused great inconvenience. This matter should receive special attention in the preparation of the bill.

(11) The new bill forms provide sufficient space to fill in the details of amounts claimed. The details should be shown as per sample given below :—

Head Constables, 3rd grade.

No.	Name of post.	Pay, &c., claimed.	Pay, &c., held over.	Net charges.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
20	Full pay at Rs. 15 ...	300 0 0	...	
2	On privilege leave at Rs. 15 ...	30 0 0	15 0 0	
3	On furlough at Rs. 7-8-0 ...	22 8 0	15 0 0	
	Acting allowance to two constables, II grade, at Rs. 3 ...	6 0 0	...	
4	On medical leave at Rs. 7-8-0 ...	30 0 0	22 8 0	
	Acting allowance to three constables, II grade, at Rs. 3 ...	9 0 0	3 0 0	
2	Under suspension,—allowance at Rs. 3-12-0 ...	7 8 0	...	
1	Pay from 1st to 15th September 1901 at Rs. 15. Dismissed from 16th ...	7 8 0	...	
	Substantive and promotion pay from 16th to 30th September 1901 to a Head Constable, IV grade, at Rs. 15 ...	7 8 0	...	
1	Pay from 1st to 10th at Rs. 15. ...	10 0 0	10 0 0	
	" " 11th to 30th at Rs. 7-8-0... (Furlough from 11th September 1901).			
33	Total ...	430 0 0	65 8 0	364 8 0

(12) Brief explanation of amounts *held over* and pay drawn for *broken periods* should be always given in the body of the bill against the item concerned.

(13) If a Sub-Inspector is transferred from another district, his last pay and charge certificates should always be attached to the pay bill of the district in which his pay is claimed for the first time.

(J)—Countersignature of Establishment Bills.

The establishment bills which require countersignature are indicated in Appendix F(A).

Pay of Extra and Temporary Establishments.

No. 36.]

[ART. 58(1).

Pay of temporary establishments, such as factory servants in a jail, should not be included in contingent bills. In future, in the case of departments in which it is necessary, from time to time, to employ extra and temporary hands of any sort, the officer wishing to employ them should either get the formal sanction of Government in each case, or else obtain in the usual way a budget allotment for temporary establishment, against which this office will pass such charges within a limit of rates to be fixed by the Local Government.

2. The charges on account of these extra and temporary establishments should be drawn separately in an establishment bill form (Treasury Form No. 255).—(No. 105 of 1894.)

NOTE.—The above rule does not apply to the case of tent-pitchers entertained by touring officers as Extra Tour Establishments, and shown in their contract contingent bill form.—(C.G.'s No. 1817, dated 13th December 1902.)

Contribution for the Special Fund Establishment.

No. 37.]

[ART. 58.

Before the end of every year, beginning from 1st April 1895, the sums mentioned in the statement below should be recovered from the administrators of the marginally-noted Excluded Local Funds and Personal Deposits, as annual contributions towards the cost of the Special Fund Establishment sanctioned by Government under Mr. Alexander's scheme. The amount so recovered should be credited into the Treasury and shown against the head "Contributions for Special Fund Establishments," subordinate to "XXV—Miscellaneous—Provincial" in the schedule of Provincial Service Receipts, with full particulars in the margin as to the fund from, and the period for, which the recovery was made.

2. The whole cost of the establishment should be drawn on a single bill, as is done in the case of the amalgamated Excise, Stamp and Income-Tax Establishments.—[See Order No. 35(b).]

3. In Oudh the proportionate monthly cost, as shown in the

			Rs.	margin, of the establishment
Lucknow	...	...	10	debitable under the scheme to
Unao	...	...	15	the Rural Police Fund, should
Kae Bareli	...	...	20	be included in the accounts of
Sitapur	...	...	20	the fund and its balance re-
Hardoi	...	...	10	duced so that there may not
Kheri	...	...	15	be any difference while veri-
Fyzabad	...	...	22-8	fying it with the balance com-
Gonda	...	...	20	municated by this office in the
Bahraich	...	...	10	Quarterly Fund Reports.—
Sultānpur	...	...	15	(No. 10 of 1895.)
Partābgurh	...	...	15	
Bara Banki	...	...	20	
Total	...	...	192-8	

Statement of Contribution for Special Fund Establishment.

District.	Annual Contribution.		
	Town fund.	Court of Wards' estates	Remarks.
	Rs		
Sahāranpur	168	...	
Muzaffarnagar	144	...	
Agra	60	...	
Farrukhabad	96	...	
Etāwah	60	...	
Rijnor	80	...	
Moradabad	120	...	
Pilibhit	72	...	
Hamirpur	120	...	
Basti	168	...	
Ghazipur	60	(a) 120	(a) Attached estates.

District.	Town fund.	Canning College.	British Indian Association.	Court of Wards' estates
Lucknow	132	24	24	
Unao ... ..	...	30	30	
Rae Bareilly	120	60	60	
Sitapur ... ..	...	90	90	
Hardoi ... ..	...	60	60	
Kheri ... ..	...	60	60	
Fyzabad	90	60	60	
Gonda	72	60	60	
Bahāich ... ..	...	60	60	60
Sultānpur ... ..	...	60	60	
Partālgarh ... ..	...	60	60	
Bara Banki	60	60	60	

* Dufferin Fund.

Privilege leave to Special Fund Clerks.**No. 38.]****[ART. 60.**

As the Special Fund Establishment is a temporary and non-pensionable one, no extra cost may be incurred owing to the grant of privilege leave to members of that establishment and the provisions of note to Article 148(i), Civil Service Regulations, are not applicable in their case. Their title to privilege leave is governed by Article 242 of the Civil Service Regulations only.

Payments to Village Accountants (Patwaris).**No. 39.]****[ART. 63(3).**

To obviate the difficulty hitherto experienced with regard to the payment of salary bills of Village Accountants, the Comptroller-General has

authorized a modification of the certificate at foot of the establishment bills in which their pay is drawn, the effect of which is that salaries drawn for Village Accountants may be left undischarged for two months, instead of, as heretofore, for one month only.—(No. 72 of 1887.)

2. The form of certificate to be used on such occasions is given in Note 3 to Article 63 of the Civil Account Code.

C.-G.'s Nos.
1601, d.
5-12 85, and
1168, dated
27-10-92.

NOTE (1).—This rule also applies to the salary bills of the District Post Office, Village Schools and Vaccinators in the Kumaun Division.

NOTE. (2).—This rule also applies to the salary bills of Village Police of the United Provinces.—(C.-G.'s letter No. 1743, dated 18th December 1902.)

39A—Payment of Settlement Amins' fees.

The fees payable to Settlement Amins for correction of field boundaries should be drawn from Treasury by Settlement Officers on bill form No. 290A, prescribed for the purpose, and the following certificate printed thereon should invariably be signed. The amounts thus drawn need not be included in the monthly detailed contingent bill of the Settlement Department sent to the controlling officer for countersignature:—

"Certified that the amounts drawn in the bill have been paid to Settlement Amins for correction of field boundaries and their receipts taken on the acquittance-roll, and also that the fees for correction of boundaries were duly levied in accordance with the prescribed rates and credited into the Treasury."—(Cir. No. T. M./29, dated 28th January 1904.)

Supplementary Establishment Bills.

No. 40.]

[ART. 65.

The following instructions should be carefully observed, in future, in drawing supplementary establishment bills and the pay of men for broken periods whose names are not shown in the establishment bills:—

2. More than two supplementary bills should not be drawn in any month, viz. one on or before the 10th and the other on or before the 30th of the month. This rule may, however, be relaxed in cases of special urgency and a supplementary bill may be drawn at any time, but in all such cases the necessity for this course should be clearly explained in the bill. The above instructions should also be observed in regard to the preparation and submission of arrear bills more than six months old, which are sent to this office for pre-audit.—(See Order No. 7.)

3. In the special form of supplementary establishment bill separate columns have been provided for the drawal of amounts met from "withheld pay," "undischarged pay refunded," or from "savings." Arrear pay claimed for the same month should be billed for together, and a red line should be drawn across the bill to separate the amounts drawn for each month.

4. Against each item of a supplementary bill the particulars of the original amount from which it is to be met should be invariably given, and in the case of drawals from savings, the reasons for the non-inclusion of these items in the main monthly establishment bill should be clearly explained.—(No. 29 of 1901.)

Nature of Service to be noted in Service-Book.

No. 41.]

[ART. 67.

Non-pensionable service should be distinctly entered as such in column 2 of service-books, the section and rule of the Civil Service

Regulations under which it is considered non-pensionable being quoted. Similar notes should be made in the service-rolls of men who are not required to keep up service-books, and in the detailed statements of establishment as it stands on 1st April, submitted for record in this office.

2. When a doubt is entertained, the entry should be "doubtful whether pensionable." But correspondence to solve such doubts should not ordinarily be entered into while the officer remains in the service.—(No. 56 of 1885.)

Travelling Allowances.

No. 41A.]

[ART. 68.

A separate bill should be prepared for the travelling allowances of clerks, &c., accompanying each gazetted officer on tour. For instance, the travelling allowance of the establishment accompanying the Joint and Assistant Magistrates and Deputy Collectors should not be included in the travelling allowance bill of the establishment accompanying District Officers. Similarly the travelling allowance of the establishment accompanying the District Superintendent and the Assistant District Superintendent of Police should be drawn separately.

This does not, however, apply to the case of menial servants nor to monthly bills of policemen.—(Circular No. 13 of 1902-1903.)

No. 42.]

[ART. 69.

When a Non-Gazetted Ministerial or a menial officer travels by public conveyance, or hired conveyance, and is allowed to exchange his daily allowance for actual expenses, not exceeding the mileage rate allowed for his class, the kind of "public conveyance" used should be stated in the certificate required under Article 1065 of the Civil Service Regulations.—(No. 166 of 1889.)

[NOTE.—For definition of "public conveyance" see Article 44, Chapter II of the Civil Service Regulations.]

2. All travelling allowance bills of Non-Gazetted officers should, as a rule, be submitted for countersignature before encashment, except in cases where actual hardship is anticipated.—(No. 19 of 1900.)

3. A table showing the rates of Travelling Allowances admissible to officers in these provinces under the Civil Service Regulations is given in Appendix B.—(No. 45 of 1886.)

4. Special daily allowance at the rate of Re. 1 and eight annas is admissible to Tahsildárs and Naib Tahsildárs, respectively, for road journeys while on tour within their jurisdiction: provided—

(1) that the conditions of Article 1055, Civil Service Regulations, are fulfilled;

(2) that no carriage allowance is claimed; and

(3) that the officer was absent from headquarters for at least two consecutive nights. It is also admissible for road journeys performed in addition to railway journeys. But this allowance cannot be exchanged for mileage even when the road journey

within jurisdiction exceeds 20 miles. (Article 1039, Civil Service Regulations.)—(*G. I., F. D., No.—201/431-2, dated 31st January 1903.*)

5. In preparing bills for travelling allowance the month in which the journeys (for which the allowance is claimed) were made should be entered in the space provided for the purpose on the top of the bill form, both in the case of Gazetted Officers and Establishments.—(*A.-G.'s No. T.M./197, dated 16th June 1904.*)

Travelling Allowance for attending Courts to give evidence.

No. 43.]

[ART. 69.

Bills for travelling allowance claimed by Government officials for attending courts by which they are summoned to give evidence should be supported by a certificate in the following form, prescribed by the High Court for the North-Western Provinces and the Judicial Commissioner for Oudh :—

“Certified that _____ of _____ Office _____ attending this court on the _____ to give evidence of facts which came to his knowledge in his _____ public capacity, and has been paid by me on account of—

(1) Travelling allowance ..	...	...	...	Rs.
(2) Subsistence ditto ...	...	...	...	...
			Total	...

due under the rules of Courts.

Presiding Officer.”

No. 43A.]

BILLS FOR TRAVELLING ALLOWANCE UNDER ARTICLE 1039, CIVIL SERVICE REGULATIONS.

The words “entire journey” used in the concluding portion of Art. 1039, Civil Service Regulations, mean “the entire journey undertaken with the object for which the officer has to proceed beyond his jurisdiction.” As journeys of the above description must always be undertaken for some specific object, it is quite easy for the controlling officers to distinguish them from journeys undertaken in connection with the officer's ordinary touring work. Controlling officers should accordingly see when signing bills for travelling allowance of officers named in Appendix 20 of the Civil Service Regulations that no allowance is drawn for journeys of the kind.—(*A.-G.'s No. T.M., dated 8th December 1904.*)

Correspondence with Non-Gazetted Officers regarding Pay, Promotion, and Appointments.

No. 44.]

Non-Gazetted Officers wishing to make inquiries regarding their pay, promotion and appointments, should ordinarily communicate with this office through their immediate superior or through the head of the department.—(*No. 18 of 1884.*)

Railway Fare to Police Force proceeding beyond jurisdiction.

No. 45.]

No advances on the above account should be drawn from the Treasury. For procedure in the case of “Police deputed to Fairs,” see Order No. 74(d).—(*No. 2 of 1901.*)

Chapter 6.—Contingent Charges.

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Conveyance hire for Despatch of Messenger.

45A.]

Conveyance hire for the despatch by rail or road of a Non-Gazetted or Menial Officer is admissible when (a) he is despatched as a messenger; (b) when, outside the ordinary course of duty, he is summoned or despatched on urgent business. In either case the journey must be in the neighbourhood of the office or place from which he undertakes it. If the above conditions are fulfilled and the head of the office certifies that the charge was unavoidable, conveyance hire may be drawn as contingencies, with the exception of the charge for railway fare, which should be drawn on a travelling allowance bill, with the usual details.

2. Conveyance hire is not admissible under Article 1080 of the Civil Service Regulations for journeys undertaken by peons, constables or other Government servants named in Appendix 20 of the Civil Service Regulations within their jurisdiction to carry dāk into camp. This prohibition does not, however, extend to the despatch, whether by road or rail, of a coolie or other person not being a Government servant named in Appendix 20, nor to the actual cost incurred for the hire of any conveyance merely for the carriage of records or dāk into camp, whoever may accompany such conveyance. Such items are purely chargeable to contingencies, and should be drawn on contingent bill form and debited to "Carriage of Records" under the head "Tour Charges." (*General letters Nos. 17 T.M. and 27 T.M., dated 17th December 1902 and 27th March 1903, respectively.*)

Classification of Charges.

45B.]

[ART. 73.

Contingent charges are divided into four classes, *viz.*—

- (1) Contract contingencies.
- (2) Regular contingencies.
- (3) Non-contract contingencies passed on fully vouched abstract bills.
- (4) Countersigned contingencies.

2. Contract contingencies are those for which a lump sum is allotted within which expenditure can be incurred without any further sanction of Government or controlling officer. The heads of expenditure to which the contract system applies are given in Appendix C.

3. Regular contingencies are those which are incurred by disbursing officers in accordance with a fixed sanctioned scale and without the sanction of superior authority in each case. The items coming under this class are enumerated in Appendix D.

4. The heads of non-contract contingent expenditure passed on fully vouched abstract bills are given in Appendix E. These include charges incurred with the special sanction of controlling officers or of Government, previously obtained, as well as the contingencies of the heads of departments or of officers whose bills do not require countersignature.

5. All other contingent expenditure which cannot be taken to any of the above classes is termed "countersigned contingent expenditure." The detailed heads included in this class are enumerated in Appendix F (i) and (ii).

Contract Contingent System.

No. 46.]

[ART. 74.

The grants sanctioned to meet the contract contingencies are of three kinds, *viz.* (i) District allotment, (2) Divisional allotment, and (3) Provincial allotment. The detailed heads the expenditure under which has to be met from these allotments and the designation of officers who control the divisional and provincial allotments are given in Appendix C.

2. (a) Charges for Contract Contingencies will be drawn on special bill forms prescribed separately for each major head of account, *e.g.* 3.—"Land Revenue," 6.—"Stamps," 18 —"General Administration," &c.—and each officer should see that the particular form prescribed for his office or department is used, as the Treasury Officer will not honour a bill if it is not drawn in the prescribed form. The number of the form prescribed for each major head is entered in Appendix L.

(b) Separate bills must be drawn for separate departments, and charges under each major head should be drawn on separate bills against the grant sanctioned for that head. Thus charges for country stationery in offices in which the charges are taken under a separate major head, "30.—Stationery and Printing," should not be drawn in the same bill with the other contract charges of that office.

NOTE.—The country stationery charges of the Collectors' Excise Department should be drawn on separate bills from those of the Land Revenue Department. Honorary Magistrates' country stationery charges should be met out of the District Magistrates' or Deputy Commissioners' grant. Separate bills for country stationery charges of Revenue and Criminal Courts are not required, as the adjustment between these two heads will be made in this office.

(c) Under Land Revenue, record-room charges should be drawn on separate bills from the ordinary contract contingent expenditure of Collectors' and Deputy Commissioners' offices falling under the same major head, and the memorandum of allotment in those bills should show the sanctioned grant for record-room charges only.

3. Under the revised system Disbursing Officers have full liberty to expend the sanctioned grants under each major head without check by Controlling Officers, but in the case of Land Revenue it must be understood that the grants for record-room charges and that for other contract charges under the same major head must be kept distinct, and a portion of one grant cannot be utilized for expenditure on the other.

4. No detailed bills for contract contingent expenditure need be submitted to Controlling Officers for countersignature. Charges will be admitted on the contract bill in the prescribed form in which the necessary certificates are printed. No sub-vouchers need be sent to the Account Office except those for service postage-stamps and service telegrams, which should be invariably attached to the abstract bills when presented to the Treasury for payment. Treasury Officers will see that these sub-vouchers are securely fastened to the bills when sent to this office with the bi-monthly list of payments.

5. When charges for the carriage of tents and records are included in a contract bill of any officer for whom a scale has been fixed, a memorandum in the form laid down in Standing Order No. 56(d) should be attached to the bill.

6. A Disbursing Officer is personally responsible for any expenditure in excess of his annual contract grant. As an unexpended balance lapses at the close of the year, care should be taken that the charges for March are drawn from the Treasury before the 31st of that month. A Disbursing Officer must remember that excess expenditure over a contract grant can only be permitted by Government, and that the power of transferring grants from one district to another, hitherto vested with Controlling Officers, has been withdrawn.* The conditions on which the contract grants are administered were stated by Government as follows when the system was first introduced in 1882 :—

“It must be distinctly understood that when a contract allowance is once fixed it cannot, under any circumstances whatever, be exceeded without the previous sanction of Government, and that this will only be given in cases of extreme necessity. It will not be sufficient to show that unavoidable or unforeseen expenditure has to be incurred in excess of the provision under one or two items; it must be proved to the satisfaction of Government that the contract sum, as a whole, was insufficient; and that the excess could not be met by strict economy under other heads, when a number of items are included in a lump grant. Saving, with good management, will always be possible under some heads; and officers must learn to limit their expenditure by the sum placed at their disposal. An additional grant, even if made, would be liable to be retrenched from the grant of the following year.”

* EXCEPTION.—The Inspector-General of Registration and Commissioner of Stamps and Excise fixes the district grants at the beginning of each year and retains the power of transferring grants under his control between districts.

Application for contingent expenditure requiring Special Sanction.
No. 47.]

[ART. 76.]

Applications for sanction to special contingent expenditure under the following heads, the budget grants for which have been provincialized, should be submitted to Government through this office:—

Major head.	Minor head.	Detailed head.
3—Land Revenue	General Establishment ...	Purchase of books. Ditto tents
12—Registration	District charges ...	Rents.
18—General Administration ...	Commissioners ...	Rents. Purchase of tents. Ditto books.
19A—Law and Justice... ..	Civil and Sessions Courts .	Rents.
	Criminal Courts ...	Purchase of tents (Magistrates).
19B—Law and Justice—Jails ...	Central Jails, District Jails, &c	Purchase of books (Magistrates). Office rents (Magistrates). <i>Extraordinary charges.</i> <i>Purchase of dead stock</i> Central Jails (Tents). District Do. (Do.)
20—Police	District Executive Force ...	Purchase of tents. Ditto books.
22—Education	Grants-in-aid	Towards building.
25—Political	Darbár presents and allow- ances to Vakils.	For furniture and appa- ratus.
32—Miscellaneous	Rewards for proficiency in the oriental languages, &c. Special Commissions of En- quiry. Irrecoverable temporary loans written off. Charges for search of hidden treasure. Rents, rates, and taxes.	

—(No. 24 of 1899.)

Contingent Expenditure Debitable to Provincial Grants.
No. 48.]

In detailed contingent bills the items of expenditure payable from "Provincial Grants" should not be included in the "Memorandum of Allotment" and "Progressive Expenditure;" but they may be separately shown in the body of the bill.—(No. 5 of 1899.)

Contingent Register.
No. 49.]

[ART. 79.]

A Collector while absent from headquarters on tour in the interior of his district can, when necessary, delegate the duty of initialling the entries in the contingent register to one of his gazetted subordinates, who may also be empowered to sign the abstract and detailed contingent bills for him.—(No. 15 of 1874-75.)

Countersigned Contingent Charges—Monthly Bill.

No. 50.]

[ART. 88.

Disbursing Officers should forward to the Countersigning Officer the detailed bill of any month on the 1st or 2nd of the next month. It is requisite that Disbursing Officers should be strictly controlled by Countersigning Officers in the matter of prompt submission of the monthly detailed bills. A great deal of troublesome correspondence, as well as the maintenance of a very heavy series of objection-books, have been thrown upon this office owing to many Disbursing Officers having failed to make arrangements for ensuring the maintenance of punctuality on the part of their subordinates in the despatch of detailed bills, and the delays in some cases have run over months. The necessity of waiting for vouchers before the submission of the detailed bill is sometimes urged as a reason for delay; but this cannot be admitted, as money should not be drawn until actually required for immediate expenditure, and vouchers ought to be obtained as soon as the money is expended. Should it be the case that any portion of the money drawn in an abstract bill is not expended when the detailed bills fall due, the balance should be refunded to the Treasury to ensure the net Treasury drawing being fully covered by the account of expenditure for the month rendered in the detailed bill. The amount can be re-drawn when required. Government has sanctioned the proposal that any marked cases of delay over three months shall be specially reported for its orders.—(*G. L. No. 8 of 1882-83.*)

2. Under the orders of Government the following certificate must be endorsed on the first abstract bill presented at the Treasury for payment during any month:—

“Certified that detailed contingent bills for all sums drawn from the Treasury before the 1st of the preceding month have been forwarded to the Controlling Officer.”
—(*No. 24 of 1901.*)

Countersigning authority.

3. The countersigning authority for each of the various classes of contingent expenditure is indicated in Appendix F(i) and (ii).

Details of Expenditure in Monthly Bill.

No. 51.]

[ART. 89.

Heads of contingent expenditure are printed in the monthly bill forms. No manuscript entry should be made in the monthly contingent bills, except where the forms specially provide for it, and when charges of an extraordinary nature, specially sanctioned by Government, in addition to the items provided for in the budget and contract grants are to be drawn.—(*No. 15 of 1881-82.*)

Monthly Bills not requiring Countersignature.

No. 52.]

[ART. 89.

Heads of Departments, Commissioners of Divisions, District Judges, and Judges of Small Cause Courts, whose contingent bills require no countersignature within the meaning of this rule, should draw their contingent charges in Treasury Form 306.—(*No. 15 of 1881-82.*)

Procedure during absence of Provincial Controlling Officer.**No. 53.]****[ART. 90.**

A Provincial Controlling Officer, generally absent at a long distance from his headquarters, receives thence for formal countersignature, bills there checked and examined in detail; his chief subordinate might be allowed to initial the entries in the register in his absence, putting in the margin the date on which he forwarded the bill to his chief. A memorandum should be sent back giving the date of countersignature and despatch of the bill to the Accountant-General for note in the register; or if the countersigned bill is returned through the office, the register should be initialled and completed therefrom. This case applies only to a Provincial Controlling Officer, not to a local one, such as a Commissioner.—(No. 15 of 1874-75.)

Countersigned Bills.**No. 54.]****[ART. 91.**

Countersigning Officers should despatch to the Account Office all detailed bills countersigned by them on such dates
Date of despatch. that the last bill may reach this office not later than the 25th of the month following that to which it relates. It is of course desirable that bills should be forwarded as much earlier as possible, and, as a rule, they should be sent in weekly batches, if not oftener.—(G. L. No. 8 of 1882-83.)

An invoice in the prescribed form should be sent with each batch of countersigned or monthly bills transmitted to the
Invoice. Accountant-General. The invoice will be signed by the Receiving Clerk in the Accountant-General's office and returned to the Controlling Officer, who should file it in his office.—(G. L. No. 13 of 1878-79.)

Destruction of Vouchers for over Rs. 10.**No. 55.]****[ART. 91.**

Vouchers for sums in excess of Rs. 10 appertaining to *countersigned* contingencies retained by the Controlling Officer (No. 15 of 1881-82), and those appertaining to *contract* contingencies retained by Disbursing Officers, may be destroyed after three years.

Inter-departmental Transfers.**No. 55A.]****[ARTS. 95 & 96.**

In the case of supplies made by one jail to another situated in the same or in another province in British India, the cost of prison labour and profit will not be charged, the cost of raw materials only being adjusted by book transfer. But when jail-manufactured articles are supplied to jails in Native States or in Africa, the cost of convict labour as well as profit should be charged, the prices of the articles thus supplied being fixed on ordinary commercial principles.—(Government of India, Home Department No. 310—351, dated 25th June 1904.)

Sundry Rulings.

No. 56]

[ART. 98.

(a)—Payment of Expenses of Prosecutors and Witnesses attending Criminal trials at the High Court, North Western Provinces, in public prosecutions.

Advances made to prosecutors and witnesses attending Criminal trials at the High Court, in its original jurisdiction, in public prosecutions, should be drawn on separate abstract bills. The bills should show clearly the nature of the charge and be headed "Chargeable to the High Court." Detailed bills should also be prepared and forwarded to the Registrar, High Court, for countersignature and transmission to this office.—(No. 170 of 1889.)

(b)—Diet-money of Witnesses in Sessions Cases in Oudh.

Diet-money payable to witnesses in Sessions cases tried at the Court of the Commissioner in Oudh should not be remitted by Transfer Receipt from the district from which the case is committed, but should be drawn on an abstract contingent bill by the Deputy Commissioner of the district in which the money is paid, who should make provision in his budget for all such charges as he is likely to incur on behalf of other districts in addition to those of his own district.—(G. L. No. 18 of 1881-82.)

(c)—Diet-money paid to Witnesses, &c., attending Criminal Courts.

Diet-money paid to complainants, witnesses and others attending Criminal Courts is regulated by sanctioned scales and does not require the countersignature of the Controlling Officer. The money should in future be drawn on Bill Form No. 285 supported by the following certificate:—

"Certified that the diet-money charged for in this bill has been paid before the presiding officers of the Courts, and that it is, *or has been certified to be*, in accordance with the sanctioned scale." (No. 35 of 1901.)

(d)—Charges for Carriage of Tents and Records drawn in Contingent Bills.

Under the orders of the Local Government, the Accountant-General, Government Manual, when auditing contingent bills, is required to see Department XII, pages 16 and 17. that the scale of bullocks or camels allowed for the carriage of tents and records to certain officers is not exceeded. In most instances details are not furnished with the bills, and the charges have to be placed under objection pending receipt of the necessary information.

2. The officers referred to in the Government Manual for whom a scale of a carriage has been sanctioned should in future submit a memorandum in the subjoined form in support of the charges incurred by them on this account drawn in contingent bills.

3. Where the charges are met from the contract allotment the memorandum which is printed on the reverse of the bill should be filled up before it is presented for payment at the Treasury. In those cases in which

the charges are drawn in non-contract contingent bills the memorandum in the subjoined form should accompany the monthly detailed bill :—

Designation of officer.	Number of camels or bullocks employed.	Period.	Rate.	Amount.	Remarks.

—(No. 153 of 1889.)

NOTE.—The cost of Carriage of Records and Dāk into Camp which is taken to the head—"Carriage of Tents and Records," should be separately noted at the foot of the memorandum in order that the cost of bullocks, &c., detailed in the memorandum might be checked with the amount on this account charged in the contingent bill.

(e)—Book-binding Charges.

No charges (other than charges for materials) are admissible for book-binding in any office to which a book-binder is attached.—(G. L. No. 35 of 1873-74.)

(f)—Liveries for Messengers to Hill Stations.

Liveries may not be supplied to messengers attached to establishments permanently stationed at Naini Tāl, but only to those belonging to departments which are ordered to accompany the Government to Naini Tāl on the public service.

(g)—Blankets for Peons in Public Offices.

Blankets may be supplied at the public expense biennially to the peons attached to the several public offices at Allahabad and Lucknow, provided they perform out-door work, and annually to peons who are on duty in the hills.

(h)—Office Clocks.

The ordinary price of an office clock is limited to Rs. 16 (sixteen) only. When the cost exceeds Rs. 16 the previous sanction of Government should be obtained before the purchase is made.—(No. 180 of 1889.)

(i)—Office and Ground Rent.

The charges on account of office and ground rent should be drawn on fully vouched bill (Form No. 306) separately from those of the non-contract contingent items with a quotation of the Government sanction on each bill, and need not be supported by a detailed countersigned bill.

2. The first charge in every year must be supported by a certificate from the Executive or District Engineer concerned.—(No. 9 of 1900.)

(j)—Rates and Taxes.

All charges on account of rates and taxes, whether drawn in contract or non-contract contingent bills, must be recorded distinctly, the amounts being shown in the bills against the head "Rates and Taxes," which may be opened, wherever required, in forms of contingent bills now in use. In support of such charges the following certificate should be furnished :—

"Certified that the charges for rates and taxes have been made only for periods during which the buildings have been in the occupation of Government, and that such occupation has been authorized in orders of Government No. , dated ,—(No. 82 of 1887) and that the assessment has been correctly made."

2. When the amount exceeds Rs. 50, it should not be paid in cash, but a contingent bill duly drawn up and endorsed should be made over to the municipality in discharge of their claim. The bill will be presented at the Treasury (or to this office for pre-audit in the case of Allahabad) with the receipt of the municipality duly attached and will be paid by the Treasury Officer by transfer credit to the municipality concerned (or by a pre-audit cheque by this office, which should be treated similarly by the Treasury Officer in the latter case. Items below Rs. 50 may be paid in cash, and the original receipt of the municipality should be attached as sub-vouchers to the bills in which the charges are drawn.—(No. 8 of 1900.)

(k)—Nazul Contingent Charges.

The Divisional Commissioners have been empowered to sanction expenditure on the following items of nazul contingencies, provided their budget provision is not exceeded and the articles are obtainable in the local market :—

G. O. No.
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01,

(a) Live-stock.

(b) Carts.

(c) Implements for use in public gardens.

(l) Contingent Charges of Civil Surgeons in their capacity of District Superintendents of Vaccination.

Postage and minor contingent charges, including those for carriage of tents, incurred by Civil Surgeons in their capacity of District Superintendents of Vaccination, are debitable to the ordinary Medical Contract Grant, and should be included in the contract contingent bill of the civil station.—(Circular No. 5 T. M., dated 17th May 1900.)

(m)—Adjustment of the cost of bags and chests required for Currency Agencies.

Bags and chests required for the Currency Agencies of Treasuries should be purchased locally and their cost charged against the grants for contract contingencies of District Officers.—(No. 55 of 1891.)

Contingent Expenditure regulated by Sanctioned Scale.

No. 57.]

[ART. 98.

The following items of Contingent Expenditure are regulated by scales sanctioned by Government and do not require the countersignature of a Controlling Officer. They should be drawn on a special bill form (No. 285) supported by suitable certificates printed therein :—

(1) Dieting of orphans.

(2) Rewards for destruction of wild animals.

(3) Fees for registering emigrants.

- (4) Clothing of peons, *i.e.*, liveries and warm clothing.
- (5) Allowances to witnesses and jurors attending the High Court.
- (6) Diet allowance to complainants and witnesses in Civil and Sessions Courts.
- (7) Diet to witnesses and assessors in Criminal Courts.
- (8) Feed of Cattle in Dairy Farms.

—(No. 1 of 1899.)

2. Bills for diet of patients should be presented for payment, accompanied by necessary vouchers in support of the charges detailed therein, together with a certificate stating the number of each class of patients (European and Native), reduced to single days, and no detailed countersigned bills are to be submitted. In cases in which diet charges are in excess of the maximum rates prescribed below, the following certificate should be recorded on the bill :—

“Certified that on special medical grounds patients had to be kept for days on a more liberal diet than that sanctioned by Government.”

3. The following are the maximum diet rates :—

(a) for Europeans, either in hospitals or in lunatic asylums, eight annas per diem in Allahabad, and twelve annas elsewhere ;

(b) for Natives, two annas per diem in lunatic asylums, and in hospitals two annas and one anna nine pies, according as there are less or more than 10 beds.

4. The bills should be drawn in Accountant-General's Form No. 285. The Treasury Officer should obtain all receipts in support of the charges and attach them to the vouchers before they are submitted to this office. When this is not possible, he should obtain and forward them to this office on the very day they are received.—(No. 23 of 1901.)

G.'s No.
4/T.-M.,
2-7-02.

5. Progressive total of inmates, since 1st April (reduced to single days) should be recorded in the bills and a statement of the value of stock of articles of diet in hand on 1st April should be furnished with the first bill cashed each year.

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Refund Vouchers to be in prescribed form.

No. 58.]

[ART. 99.

Refunds of revenue of any kind should always be made in the prescribed form (Treasury Form No. 287).

NOTE.—As the columns prescribed in Form No. 287 cannot properly be filled up in case of refund of spoilt stamps, Form No. 170 may be used for such refunds.

Provincial Allotments for Refunds.

No. 59.]

[ART. 99.

The grants for the items of refunds specified below having been provincialized from the beginning of the financial year 1898-99, neither the allotments nor the progressive expenditure upon refunds need be shown in the memorandum of allotment and expenditure on refund bills:—

(1) 1—REFUNDS AND DRAWBACKS—*Revenue Refunds.*

- (a)—Land revenue receipts.
- (b)—Revenue record-room receipts.
- (c)—Assessed taxes.
- (d)—Local rates.
- (e)—Acreage cess (Agra).
- (f)—Rural police rate (Oudh).
- (g)—Patwári rate.
- (h)—Stamps ...
- (i)—Excise ...
- (j)—Registration ...

} Refunds.

(2) 19A—LAW AND JUSTICE—REFUNDS—

- (a)—Fines.
- (b)—Judicial record-room receipts.
- (c)—Criminal record-room receipts.
- (d)—Other items.

(3) 20—Police Refunds—Other police receipts.

(4) 22—Educational (Provincial)—Refunds.

(5) 32—Miscellaneous—Miscellaneous Refunds: Other Refunds.

(6) 42—Major Works—Working Expenses : Refunds.

(7) 43—Minor Works—In charge of Civil Officers : Refunds.

(8) 45—Civil Works—(Provincial)—In charge of Civil Officers : Refunds.—[No. 18 of 1898.]

Land Revenue Refunds.

59A.—Refund of land revenue collected in excess of the demand should be drawn on fully vouched bills and passed on the authority of the Collector or Deputy Commissioner. The countersignature of the Commissioner is not required on bills of this description.—(*Circular No. T.M./16, dated 5th March 1903.*)

Refunds of Canal Revenue.

No 60.]

[ART. 100.

Refunds of Canal Revenue should be supported by a consolidated statement (Board's Form No. VII), on which a certificate should be enclosed by the Collector to the effect that payments have been made to the proper persons.—(Board's Cir. 4—IV.)

Refunds of Stamps by Order of Court.

No. 61.]

[ART. 101.

The following rules of the High Court give directions as to the method of refund of court-fees and process-fees ordered by Courts. The officer in charge of the Treasury or Sub-Treasury must fill up Part III of the certificate and return it to the Court *duly*. The certificates must not be allowed to accumulate in the Treasury.—(*No. 13 of 1880-81.*)

Rules and orders of the High Court, N.-W. P., pages 84 and 85.

Rule 417.—Refund of court-fees other than process-fees, under an order passed under rule 416, will be made by certificate (Form 123) granted by the Court to the person entitled to such refund, authorizing him to receive from the Collector the amount therein specified.

* * * * *

Rule 418.—Refund of, or payment out of, process-fees under an order passed under rule 416, will be similarly made by certificate in the same form, authorizing the person entitled to such refund or payment to receive the amount therein specified from the Treasury Officer, or officer in charge of the Sub-Treasury.

Rule 419.—Part I of Form 123 will be retained in the Court, and Parts II and III will be made over to the person to whom the refund or payment is to be made for presentation to the Collector, or at the Treasury or Sub-Treasury.

On the refund or payment being made at the Treasury or Sub-Treasury, the officer in charge will fill up Part III and return it to the Court which granted the certificate, retaining Part II as his voucher for the refund or payment.

Refunds and repayments out of process-fees realized—how to be shown in the Treasury List of Payments.

No. 62.]

[ART. 101.

Refunds of process-fees under Rule 6* of High Court's Circular No. 15 of the 12th June

* Refunds of process-fees and repayments out of process-fees to be made to persons appointed to execute commissions, not being officers of Government, specially appointed for the purpose, and to men appointed to ensure safe custody of attached property, may be granted in pursuance of the rules made under Articles VII, 1870, and XII, 1856.

1880, *vide* paragraph 414, page 83 of the High Court Rules, are to be treated as heretofore (as refunds of

Court-fee Stamps) and included in the Refunds Schedule.

2. *Repayments* out of process-fees to persons appointed to execute commissions made in accordance with the same rule are debitable to "19A—Law and Justice." These charges should be entered in the body of the List of Payments and not in the Refund Schedule under Court fee Stamp Refunds.

3. To observe this distinction, Treasury Officers must be guided by the entries in the vouchers presented to them for payment, that is, if the amount to be paid is entered in the column (a) "to be refunded," it is a refund and should be charged in the Refund Schedule, whereas if the amount is entered in the column (b) "to be repaid," it is to be charged in the body of the List of Payments.—(No. 35 of 1891.)

Refunds of Value of Spoilt Stamps.

No. 63.]

[ART. 101.

The value of spoilt stamps will be refunded on presentation at the local Treasury of the spoilt stamp-paper itself with an endorsement by the Collector specifying the name of the recipient and the amount payable to him, which will also bear the payee's signature. After payment the paper will be stamped "Paid" and sent to the Accountant-General as a voucher in support of the refund. In case of refund of the value of adhesive labels not affixed to an impressed sheet or instrument, the payment will be made on a certificate of the Collector to the effect that the labels have been destroyed in his presence.

2. In case of renewals of stamps, a procedure similar to that described above, with the requisite modification, should be observed. But only stock and no account transaction should be made. The spoilt stamp-paper or certificate being sent to the Accountant-General in support of the issue of fresh stamp given out in exchange, recorded in the monthly *Plus* and *Minus* Memo.—(B. O. No. 125/V—422A., dated 20th March 1903.)

Land Compensation.

No. 64.]

[ART. 102 AND APP. C.

A Treasury Officer has no concern with the award or with the award statement, but makes the payments on the authority of the Collector or other officer assessing compensation. This officer may either draw the amount due to each payee separately, in which case he should countersign the receipt in Treasury Form No. 179, and make it payable at the Treasury to the payee altering the words "paid in my presence" ^{in cash} _{by cheque} to "Pay," or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance (in Treasury Form No. 181, to be filled in entirely in English), and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn, should send weekly an advice of orders paid.

2. If the persons to whom compensation has been awarded for land taken up for public purposes do not appear to receive payment by the date fixed, the amounts not disbursed can be at once placed in *Revenue Deposits* by voucher in Treasury Form No. 180A. If the awards are disputed under section 18 of Act I of 1894, the amount will be paid into Civil Court deposits, in case of (1) the land acquisition officer, who is a Public Works disbursing officer, by means of a usual cheque of the Public Works Department and (2) of a Civil Officer, who is not a Public Works disbursing officer, by means of a transfer payment voucher crediting "Civil Court

Deposits" and debiting "payments for land taken up for public purposes." In both cases Treasury Form No. 180 (Form D of Appendix C of the Civil Account Code) should also be sent.—(*A.-G.'s No. D/58, dated 21st May 1903.*)

3. If these rules are carefully complied with, and if the total amount of the award is not drawn from the Treasury until it is *actually required* for *disbursement*, there need be no repetition of the long delays in adjustment of these advances, which have hitherto involved so much correspondence. Every effort should be made to prepare the vouchers with care so as to avoid the frequent necessity for their return for correction.—(*No. 6 of 1896.*)

Plus and Minus Memo.—Stamps.

No. 65.]

[ART. 105.]

The value of stamps issued by Collectors without payment to Lambardárs for suits under Act VIII of 1873 should be debited distinctly in the *Plus* and *Minus* Memo. and supported by a declaration in the following form:—

"I do hereby declare that stamps valued at Rs. _____ were issued to Lambardárs for suits under Act VIII of 1873, and I am satisfied that they were actually required.—(*G. L. No. 16 of 1873-74.*)

2. Stamps spoiled before sale are sent to the Superintendent of Stamps at Calcutta, whose receipt is sufficient to support the debit in the *Plus* and *Minus* Memo.—(*G. L. No. 40 of 1871-72.*)

3. The value of water-marked paper supplied to Revenue Record-rooms should be recorded in the column provided for the purpose at the rate of Rs. 7-8-0 per ream, and a note of the quantity supplied should be made at the foot of the *Plus* and *Minus* Memoranda. The receipt of the paper signed by the officer in charge of the Record-room should be attached to the memo. in support of the issue.—(*No. 18 of 1900.*)

4. The sale proceeds of newspaper wrappers sold to the public and to Government Presses for service purposes only at their gross value (*viz.* face value *plus* one pie per wrapper on account of the cost of stationery, should be credited in the accounts and in the *Plus* and *Minus* Memo. to the same head to which the receipts on account of ordinary postage stamps, &c., are taken. The following memo. of wrappers of each denomination sold to any *Government Press* should invariably be furnished on the *Plus* and *Minus* memo:—

No.	Denomination of wrappers.	Gross value.

—(*A.-G.'s General letter No. T. M./2, dated 26th April 1904.*)

NOTE.—The words "On His Majesty's Service" should be printed on the newspaper wrappers to be used for the distribution of Gazettes and other publications as a precaution against the wrappers being used for other than service purposes.—(*G. G. No. 201/XIII—S13A, dated 7th June 1904*)

Discount on Stamps.

No. 66.]

[ART. 105.

The Treasury schedule of the sales of stamps (which bears the receipts of payees for amounts paid to them as discount on those sales) should be submitted in original with the monthly cash accounts as a voucher in support of the details of discount payments drawn in the cash account.

2. It will be sent to the Treasury for reference and return when needed.—(No. 16 of 1899.)

Supply of Funds to Opium Department.

No. 67.]

[ART. 107.

Payments to the Opium Department are made on letters-of-credit issued monthly by the Accountant-General. These letters lapse at the close of the financial year in which they are issued.

2. As far as possible the Department draws its supplies daily direct from the Sub-Treasuries. Where this is not possible, periodical payments, at such intervals as are convenient, should be arranged for between the Opium Officer and the Treasury. Timely notice should be given by the Department of its probable drawings from the respective Sub-Treasuries, and the requisite funds should, as far as it is possible to arrange for it without unduly locking up the Government Reserve, be provided in those Sub-Treasuries.—(G. L. No. 13 of 1879-80.)

3. The amount of cheques paid to the Opium Officers against letters-of-credit will be recorded in the Pass Books by the Treasury Officer when they are sent periodically to be written up at the Treasury from the Register of Cheques paid (Treasury Form No. 79). The prescribed form of pass-book will be supplied to the Opium Officers by the Benares Opium Agent, Gházipur.—(Circular No. T. M.-14, dated 3rd November 1903.)

4. In districts where the Treasury banks with a branch of the Bank of Bengal, cheques of the Opium Department may be presented for payment direct at the Bank instead of through the Treasury Officer. The letters-of-credit will, however, be issued to the Treasury Officers, who should adopt the procedure laid down in the note to Article 692 of the Civil Account Code, in case funds are required for payment at a Sub-Treasury.—(A.-G.'s No. T.A./180, dated 17th May 1904.)

Telegraph Charges for His Excellency the Viceroy.

No. 68.]

Treasury Officers are to cash orders issued by the Private Secretary to His Excellency the Viceroy to make payments for telegraph messages, and charge the amount in the cash-book supported by the orders. The orders specify the numbers in the message, and whether it is in cipher or otherwise, in order that the amount may be easily calculated.—(No. 14 of 1878-79.)

Charges of Civil Veterinary Department.

No. 69.]

[ART. 107.

Treasury Officers will cash bills presented for payment at the Treasury by the Inspector-General, Civil Veterinary Department, and the Superintendent, Civil Veterinary Department, United Provinces.

2. The bills of the latter officer are in Treasury Forms Nos. 307 and 303. The bills drawn in Form No. 307 are headed "Debitable to United Provinces of Agra and Oudh," and the payments on them should be shown in Treasury Schedule II of Incorporated Local Fund Charges in the column "Other Charges."

3. The payments on bills in Form No. 303 as well as those on the Inspector-General's bills, should be shown in the 7th column of Treasury Schedule XV, the present head "Horse-breeding Operations" being altered to "Civil Veterinary Department."

4. These instructions must be carefully observed in order to avoid misclassifications in the accounts.—(*G. L. No. 69 of 1893.*)

5. Bills of the Assistant Bacteriologist on account of *batta* of Veterinary Assistants undergoing training in the process of inoculation against Rinderpest should be cashed when presented for payment.—(*G. L. No. 14 of 1901.*)

Bills of the Director-General of Education.

No. 69A.]

Treasury Officers will cash bills presented for payment at the Treasury by the Director-General of Education in India, recording the payment as a separate entry in the body of the List of Payments.—(*General letter No. T.M./22, dated 19th February 1903.*)

Payment of Rewards.

No. 70.]

Rewards should be drawn on bills in Treasury Form No. 306, on which the countersignature of the Opium Agent is not required.
In Opium cases.

2. The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case, and those for rewards sanctioned by the Board of Revenue by the original order of the Board.

3. If a reward is paid out of a fine which has been realized, the date of realization and credit of the fine should be noted in the bill.—(*No. 75 of 1892.*)

24, 4. In cases where the payees' receipts (which are required to be attached to the bills before payment) cannot be obtained without the money having been first paid to them, the rewards may be disbursed from the District Officer's permanent advance. When the payee's receipt has been obtained, a bill supported by the receipt should be drawn in the ordinary way to recoup the advance.

5. From the beginning of financial, 1901-1902, rewards in Excise case should be drawn on bills in Treasury Form No. 306 supported by a certified copy of the Magistrate's order sanctioning the reward, and the usual receipt of the payee duly stamped when necessary.

G. O No 4
d. 28-11-19

6. The charge will be finally admitted in audit. Monthly detailed bills should not be submitted to the Commissioner of Excise for counter-signature and transmission to this office.

7. District grants sanctioned by the Commissioner of Excise and the progress of expenditure should, however, be shown in the "Memo. of Allotment and Expenditure" printed on the above bill form.

Charges other than the Contingencies.

70A.]

The establishment, travelling allowances, and charges other than the contingencies, which are passed on the countersignature of the Controlling Officers, are enumerated in Appendix F(A) and F(B).

Chapter 8.—Loans and Advances.

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Loans raised in the Open Market.

No. 71.] [ART. 120.

This office has to furnish the Comptroller and Auditor-General with an annual statement of loans under the Local Authorities' Loans Act of 1879 granted by Government, the accounts of which are kept in this office as well as of those raised in the open market. An annual statement in the form annexed, giving the necessary particulars in respect of loans raised in the open market by Municipal and District Boards, should be furnished to this office as soon after the close of the year as possible by each Collector and Deputy Commissioner, who should arrange to obtain the required information from the Boards concerned. Particular attention should be drawn to the fact that any sums which may be transferred for credit to sinking funds are not actual repayments, and should not therefore be included under loans repaid. Such transfers should, however, be explained by foot-notes in the statement referred to.

Statement of Loans raised in the Open Market under the Local Authorities Loans Act (XI of 1879), and re-payments made during the financial year 19 -19 .

Name of local body.	Purpose of loan.	Authority for loan.	Amount of loan sanctioned.			Rate of interest.			Balance outstand- ing at beginning of year.			Amount borrowed during the year.			Total.			Amount repaid during the year.			Balance due at end of year.		Remarks
1	2	3	4			5			6			7			8			9			10		11
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	

—(No. 182 of 1889.)

Revenue Advance Schedules and Vouchers.

No. 72.] [ART. 131.

The monthly total only of each kind of Revenue Advance should be shown in the schedule accompanying the cash account.

2. The receipts of payees of Revenue Advances are not submitted with the payment schedules. A certificate endorsed on the schedule by the proper parties, and that their receipts are duly filed in the Treasury Office.—(No. 4 of 1882-83.)

Advances to Tenants on Government Estates.

No. 73.]

[ART. 131.

Under orders of Government, embodied in the Board's Circular No. 1—XI, advances to tenants on Government estates *other than* the provincial estates of Bhábar, Chilkia, Tarái and Dndhi, should in all cases be made in accordance with the rules under the Local Improvement Act and the Agriculturists' Loans Act, XII of 1884.

2. The advances to, and the recoveries from, tenants on all estates, other than those excepted above, should be recorded in the Treasury Accounts under the appropriate sub-heads—"Loans under the Land Improvement Act," and "Advances under the Agriculturists' Loans Act, XII of 1884," according to the rules under which the advances are made. Similarly the recoveries of interest on these advances should be credited under the proper sub-heads in the Treasury Schedule.

3. The transactions relating to the advances to tenants on the provincial estates mentioned above should continue to be shown in the Treasury Accounts under the head "Advances to Tenants on Government Estates."—(No. 122 of 1888).

Miscellaneous Advances.

No. 74.]

[ART. 137.

(a)—Advances in cases of Transfer.

An officer under orders of transfer is entitled to an advance to the extent specified in Article 137 (b), Civil Account Code, in each case of transfer, irrespective of the fact whether the advance previously taken has been fully adjusted or not.

A.G.'s No.
20134, d.
24-10-99.

(b)—Advances for Tour Charges.

The advances drawn for tour charges of a Magistrate should be sufficient to meet the payments on account of expenses of complainants and witnesses as well as the ordinary tour charges. The receipts for the advances drawn by the Subordinate Magistrate must be countersigned by the Magistrate of the district, who will be responsible for seeing that the advances are adjusted as prescribed in the rule.—(No. 18 of 1883).

2. Immediately on return of the officer from tour, or upon the 31st March, whichever is earlier, a bill of tour charges should be drawn up in the prescribed form and forwarded, without encashment at the Treasury (if its amount is equal to or less than the advance previously drawn), to the Account Office for audit, the necessary entries being made in the printed Memorandum of Allotment, including the amount of the bill, and the fact of not having been cashed at the Treasury being prominently noted at its top in red ink. If the amount of the bill is less than the advance, the difference representing the cash balance should be refunded into the Treasury, full particulars of the original advance being noted in the forwarding *chálán* for the requisite entry of these particulars in the cash book.

3. In those cases in which the amount of the bill is in excess of the advance, the amount of the latter should be deducted, in red ink, from the total of the bill, and only the net amount should be drawn from the Treasury. In such cases, however, the gross amount of the bill should be included in the Memorandum of Allotment.

4. The amount of advances should not be included in the Memorandum of Allotment when they are drawn, as the amounts of the actual bills are to be included therein.—(No. 13 of 1898.)

I, F D.,
5810(a),
22-9-03.

NOTE.—Advances made by officers in charge of Cadastral Survey parties out of funds supplied to them for contingent expenditure should be cleared on the 30th September.

(c)—Advances for Law Suits, &c.

Advances in law suits and advances made in cash in pauper suits, though charged off finally to Land Revenue and Law and Justice, respectively, are shown in the *Plus* and *Minus* Memo. under the head of Advances." Government demands in pauper suits, on account of the value of stamps, &c., do not appear in the *Plus* and *Minus* Memo.; when eventually realized, the recoveries are credited, in the case of law suit advances, by a distinct entry in the cash book, and in the case of pauper suit advances, to Law and Justice under the head of " Court-fees realized in cash."—(G. L. No. 33 of 1872-73, and Circular No. 24 of 1875-76.)

2. Charges incurred in criminal suits which are not under the control of the Legal Remembrancer should be drawn in the contract contingent bill of Criminal Courts against the detailed head " Other petty contingencies and office expenses," and should not be shown in the Treasury *Plus* and *Minus* Memo.—(No. 98 of 1894.)

3. Recoveries of law charges *not actually incurred* and the corresponding subsequent debit should not be included in the *Plus* and *Minus* Memo. of " Law Charges." To enable the Treasury staff to distinguish the above transactions, the following notes should be made in red ink (1) in the *chálans*, and (2) on the vouchers:—

(1) Recovery of law charges not yet incurred.

(2) Bill for law charges already recovered.

In the cash accounts a distinct note should be made against the receipts in question that the recoveries represent payments of charges *not yet incurred*.—(G. L. No. 11 of 1899.)

4. Fees to pleaders in Government civil suits should be included in the *Plus* and *Minus* Memo., as they are adjustable in the same way as other charges incurred in such suits.—(No. 23 of 1899.)

5. A certificate of the District Officer testifying to the correctness of the balances of Civil and Pauper suit advances shown in the *Plus* and *Minus* Memo. should be submitted with the cash account every month.

6. A detailed list of items outstanding on the 1st of July and 1st of January in each year, together with explanation of non-adjustment of items more than two years' old, should also be submitted with the certificates given on those dates.—(No. 9 of 1899.)

7. The above rules apply, *mutatis mutandis*, to law charges of Government estates and Nazúl Department.—(No. 25 of 1900.)

(d)—Advances to Police deputed to Government Fairs.

The amounts approximately required should be drawn from the Treasury on an abstract travelling allowance bill form, and the difference, if any, between this amount and the amount actually required, should be adjusted immediately on arrival at the district in which the fair is held. In exceptional cases, where the amount cannot be drawn from the Treasury

before the commencement of the journey, it should be advanced from the permanent advance held by the District Superintendent, and an abstract travelling allowance bill should be subsequently drawn up to recoup the permanent advance. A detailed bill of the above payments during the month should be drawn up on its expiry and submitted to the Inspector-General for countersignature and transmission to this office. As these charges are debited to the "Fair" accounts, the Memo. of Allotment and expenditure need not be filled in the detailed bills, nor the payments taken in reduction of the budget allotment of the district for travelling allowance of the police force.—(No. 43 of 1901.)

NOTE.—Amount of advances required for police parties attending other than Government fairs should be drawn under special orders of Government under Article 137 (a) of the Civil Account Code and recovered from the Fair Fund as soon as possible. The amount when recovered should be credited into the local Government Treasury. The number and date of the voucher on which the advance was originally drawn should be intimated to the Treasury Officer through the accompanying *chálán* to enable him to note these particulars in the cash accounts.

(A.-G.'s No. T. M. 79, dated 7th June 1902, and Inspector-General of Police's No. 3009/I—22-30, dated 17th April 1903.)

Chapter 9.—Bills and Remittances.

ISSUE OF BILLS ...	... 75	REMITTANCE OF LAND REVENUE ...	... 78
REMITTANCES TO GOVERNMENT PRESS ...	... 76	REMITTANCE OF FUND HELD IN TRUST ...	... 79
REMITTANCE TRANSFER RECEIPTS ON SAMBHAR ...	... 77	REMITTANCE OF LAND REVENUE AND CESS ...	... 79A
REMITTANCE TRANSFER RECEIPT ISSUED UNDER THE COMPTROLLER-GENERAL'S AUTHORITY ...	... 77A		

Issue of Supply Bills and Remittance Transfer Receipts.

No. 75.]

[ART. 139.]

(a)—OFFICERS WHO HAVE BEEN SPECIALLY AUTHORIZED TO DRAW SUPPLY BILLS ON THE TREASURIES IN THESE PROVINCES :—

(No 11 of 1898.)
(No. 6 of 1899.)

- (1) Resident of Nepal ... From Khatmandu.
(2) Superintendent, Port Blair ... From Port Blair.

(b)—CASES IN WHICH THE ISSUE OF *Public Service* REMITTANCE TRANSFER RECEIPTS HAS BEEN SPECIALLY AUTHORIZED SUBJECT TO THE RESTRICTIONS NOTED AGAINST EACH :—

*Particulars.**Restrictions.*

G. O. No. 6234, d. 26-9-90.	(1) Subscriptions to the Agra College Committee.	Once a month from Muttra and Aligarh in favour of the Bank of Bengal, Agra.
(No. 109 of 1894.)	(2) Subscriptions on behalf of the Society for aid to discharged Prisoners.	Once a month to Superintendents of Jails.
A.-G. No. 3979, d. 14-5-94.	(3) Contingent expenditure of the Government Secretariat.	None.
C.-G. No. 2065, d. 15-1-98.	(4) Maintenance of Famine Orphans outside the Province.	None.
G. O. No. 519— IX, d. 13-5-01.	(5) Cost of European medicines and instruments supplied to District Board Dispensaries.	In favour of the "Allahabad Bank," Limited, Allahabad.
G. O No 1644/ X—407-3, d. 4-4-03.	(6) Contributions from District and Municipal Boards and District Committees to the Pasteur Institute at Kasauli.†	Once a month from local Treasuries.
(G. I., F. D., No 2232A, d. 23-4-03).	(7) Remittances made from the Victoria Memorial Scholarships Fund for expenditure on the objects of the Fund.	None.
(G. I., F. D., No. 6643A, d. 30-10-04).	(8) Subscriptions on account of the Pasteur Institute of India, to the Agent, Bank of Bengal, Lahore.	None.

G. O No 236
X—407-3, d.
29-6-03.

† NOTE.—Contributions in aid of the Pasteur Institute of India should be remitted direct to the Agent, Bank of Bengal, Lahore, for credit to the account of the Institute.

9.—H. H. the Mahārāja of Benares is privileged under treaty to pay the entire demand of land revenue due from him into the Benares Treasury. The Collector of Benares, or his representative, the Treasury Officer, is accordingly authorized to remit the amounts due to the districts concerned by means of a Public Service Remittance Transfer Receipt.—
(A.-G.'s No. T. M./946, dated 8th February 1904.)

Remittances to Superintendent, Government Press.

No. 76.] [ART. 142.

Remittance Transfer Receipts should not be granted for payments to be made by officers of Government to the Superintendent of the Government Press, Allahabad. The money should be paid into the Treasury and credited to the appropriate head, as prescribed in Standing Order No. 1.

Remittance Transfer Receipts on the Sambhar Treasury.

No. 77.] [ART. 143-I(a).

The full designation of the Assistant Commissioner of the Northern India Salt Revenue Department, in whose favour these remittance transfer receipts are drawn, should be carefully noted in them as well as in the advice lists—See also Order No. 152.—(G. L. No. 21 of 1899.)

Remittance Transfer Receipts issued under the Comptroller-General's authority.

No. 77A.]

Unless specially exempted, the ordinary rules regarding the issue of bills, and the rate of premium chargeable thereon, should be applied in the case of Remittance Transfer Receipts issued under the special authority of the Comptroller-General.

C.-G.'s No.
496D, d 18-
7-04.

Remittance of Land Revenue realized from defaulters for credit in other districts.

No. 78.] [ART. 143-I(a), cl. 1.

The following procedure should be observed in making remittances by means of Remittance Transfer Receipts of land revenue, &c., realised from defaulters for credit in other districts where the Government Treasury business is transacted by a branch of the Bank of Bengal.

2. On receipt at the headquarters Treasury of the daily Sub-Treasury account in which the credit for Remittance Transfer Receipt has been afforded, the Treasury Officer, instead of crediting the amounts to its proper head (Bill—Issued, local or foreign, as the case may be) should show it as in “transit,” in the form prescribed in the Accountant's Daily Balance Sheet (Code Form 37) as a remittance from the Sub-Treasury concerned, to the Sadar Treasury. He should then send the following warrant to the Bank :—

B. R. Cir. 7-
III.

“ Debit Tahsili Remittances Rs. and credit Rs. to Remittance Transfer Receipts ”

together with a separate requisition for a Remittance Transfer Receipt. The Bank will then issue the Receipt.

3. On receipt of the Daily State from the Bank with the Remittance Transfer Receipt the amount should be credited to the head “Bills—Issued” in the Treasury books and the entry in the Accountant's Daily Balance Sheet omitted.

4. At stations where there is no branch of the Bank of Bengal, the Remittance Transfer Receipt should be made out at once and sent away direct by the Treasury Officer.

Remittance of Funds held in Trust to Comptroller-General for purchase of Government Promissory Notes.

No. 79.]

ART. 143-I(a) (17).

The amount of premium leviable on Remittance Transfer Receipts for purchase of Government Promissory Notes is often miscalculated. The following example illustrates the correct mode of calculation.

The premium on a Remittance Transfer Receipt for Rs. 25,000 will be—

	Rs.	s.
For the first Rs. 1,000 @ 8 annas for every Rs. 50	...	10 0
For the next Rs. 19,000 @ 8 annas for every Rs. 100	...	95 0
For the next Rs. 5,000 @ 4 annas for every Rs. 100	...	12 8
Total	...	117 8

Remittance of Land Revenue and Cess.

No. 79A.]

[ART. 143-I(a) (18).

When a Remittance Transfer Receipt is applied for under this clause by the Collector or Manager for the remittance of land revenue payable by several district estates under the Court of Wards, premium should be charged and a separate Remittance Transfer Receipt issued in respect of the amount payable by each estate.—(A.-G.'s No. T. C./34, dated 20th April 1903.)

NOTE.—A Remittance Transfer Receipt should not be issued for the remittance of Government dues of one district paid into a Sub-Treasury of another except when they are on account of Land Revenue or cesses for which the premium required by clause (18) of Article 143-I(b) of the Civil Account Code has been paid and the requirements of the rule laid down therein otherwise fulfilled.—(A.-G.'s No. T. M./131, dated 20th May 1903.)

Chapter 10.—Budget.

DATES AND CHANNEL OF SUBMISSION ... 80	INCOME-TAX ESTIMATES ... 84
SUBSIDIARY RULES FOR PREPARATION OF BUDGET ESTIMATES, 81	STATIONERY FROM FACTORIES, 85
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Dates and Channel of submission of Budget Estimates.

No. 80.] [ART. 154.

The list published as Appendix G shows the dates on which the several budget estimates which are required from District and Departmental Officers should reach the Accountant-General. Special care should be taken to ensure the accuracy and punctual submission of the budget estimates, as delay in the transmission of a single estimate affects the consolidation of the estimates for the whole province.

2. The Government of India requires that the general budget estimates of the province should be submitted to the Local Government on an earlier date than hitherto, in order that the figures of the estimates may be thoroughly revised by the Local Government before transmission to the Government of India.

3. The dates now fixed are a fortnight earlier than the old dates, and it is requested that they may be strictly adhered to and that no delay may be allowed in the submission of the estimates. In case any delay is apprehended, an intimation should be sent to this office by letter or by deferred telegram explaining the cause of the delay and stating the date by which the estimates will reach this office. This intimation is essentially necessary, especially in the case of departmental estimates, to enable this office to adopt such measures as may be considered necessary in the case.

4. It is hoped that all the officers concerned will cordially co-operate in giving effect to the orders of the Government of India, and will make such arrangements as will ensure the estimates reaching this office punctually on the dates now prescribed.

5. It is simply impossible for this office to transmit the estimates to the Government of India on the dates now appointed, unless all heads of departments adhere rigidly to the dates fixed for the transmission of the estimates to this office.—(No. 25 of 1886.)

Subsidiary Rules for preparation of Budget Estimates.

No. 81.] [ARTS. 154 & 155.

The following additional rules should be strictly observed in framing the budget estimate every year :—

If the budget estimate is carefully prepared according to these rules and those in the Code, it may be accepted by this office, and become the rule for the expenditure of the ensuing year from the first, without the

long delays that may arise from the irregular construction of the local estimates, the insertion of unsanctioned items, and the consequent necessity for careful revision. The care bestowed on the budget details will be repaid by a considerable diminution in the objections made by this office and the correspondence they involve.

I.—The heads of departments concerned should obtain the necessary sanction to all administrative changes or reforms involving alterations in the scale of expenditure some time before the preparation of the budget estimate so as to enable them to make proper provision in their respective estimates.

II.—The numbers of the sanctioned establishments, both fixed and temporary, should invariably be entered in the estimates. Full particulars regarding the rates of pay of all classes of establishment should also be given.

III.—No new charge not duly sanctioned by Government should be included in the budget. If any such charge is included, it will be struck out of the estimates as unauthorised.

IV.—In regard to unfixed or contingent charges, the estimate should, as a general rule, provide for the average actual expenditure of the last three years. If less will be required, a reduction should be made. If more, a full explanation must be furnished in justification. There should be no "*reserves*" irrespective of the necessary provisions for contingent charges.

V.—When any extraordinary charge, such as purchase of tents, books, record-racks, tumbrils, office rents, &c., is entered, separate application for sanction with full explanation must be submitted.

VI.—The total cost of all public establishments should be exhibited as charges of the departments for which they are primarily employed, except in cases in which a contrary course, *i.e.*, a division of the cost between departments, has been specifically directed.

VII.—The heads of departments who are authorised to sanction the purchase of books published in India are enjoined to exercise the strictest economy, and to see that the instructions of Government are carefully observed. Sanction must in no case be given to any purchase for which there is no budget provision.

VIII.—The estimate will be prepared so as to show the figures of each column separately for each head and item, or district and division of the province, as the case may be. When necessary, the apportionment of the figures between sub-divisions of one district or division may be shown in the column of remarks, or in an explanatory note, but not in the budget estimate itself.

IX.—The figures must be shown separately against each head, sub-head and item of the prescribed form. It is not sufficient to give only the total of several sub-heads or items lumped together, nor is it permitted to introduce new sub-heads without special sanction.

X.—It is an object of importance to secure perfect uniformity of details in all estimates, so as to facilitate their combination into one general form of budget estimate for the whole of India.

XI.—It is not sufficient to explain merely variations in the estimate for next year from the previous year ; an item may have been once passed or omitted as an exceptional case, and its repetition or continued omission may require to be accounted for.

XII.—Variations in the columns of numbers must be explained, as well as those in amounts.

XIII.—The style of explanations should be as brief as is consistent with clearness ; and if any of the variations to be explained rest on an Order of Government, the number and date of that Order should be quoted.

XIV.—An explanatory note (either in the column of remarks or in a separate sheet of paper, as the case may be), justifying the figures of the estimates of revenue and expenditure, and detailing the nature and the cost of the different operations on which expenditure, both for establishment and contingencies, is proposed in the year for which the budget estimate provides, is of first importance. Considerable difficulty has often been experienced in dealing with the proposed expenditure in the district estimate, owing to the fact that large sums have been entered in the budget column without being noticed in the column of remarks or in an explanatory note, or that the notices given are so meagre and imperfect as to afford no means of judging of the merits of the case. In future officers preparing estimates will run the risk of having unauthorised charges summarily cut out of the estimate, and will have to bear the responsibility of any inconvenience to themselves or the public service which may thereby result.

XV.—When the actuals compared with figures of former years differ abnormally, explanation should be afforded as to the causes of increase or decrease, as the case may be. It is necessary to remark here that as a rule the estimates should bear a close relation to the actuals of former years ; but there are cases in which they could not be held to depend on former actuals but on the necessities of the case, and it is not intended by these remarks to hamper in any way proposals for expenditure made by Executive Officers which they can justify to their Controlling Officers.

XVI.—When a temporary establishment has been sanctioned for any office, provision for the cost should be made under "Temporary Office Establishment," and authority for its entertainment quoted ; but if not yet sanctioned, the necessity for it should be explained. This does not apply to punkha-pullers, tatti-coolies and extra khalasies or tent-pitchers, for whom provision should be made under contingencies.

XVII.—Probable increases and promotions during the year should be added to the estimate ; but specific proposals for the increase of establishments and promotions to deserving officers are *not* to be made in the estimate. In the case of progressive salaries, provision should be made for the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning future increments. If it happens that proposals have gone up, and are under consideration, suitable provision may be made accompanied by a reference to the case.

XVIII.—The explanation of *travelling allowances* can always be easily given, and any increase over allowances of former years must be justified in detail.

XIX.—*Contingencies* require careful scrutiny, and will not be allowed to exceed what the past year's actuals show without satisfactory reasons for the increase being given.

XX.—When office rent or any such unusual charge is provided for in the budget, the order of Government sanctioning it should be quoted.

XXI.—When an entire sanctioned work cannot be completed in one year, such portion of it should be estimated for as is likely to be required, and the note will state that it is the portion required during the year on account of the work costing a total of Rs. , and sanctioned, by such and such an order. A complete project once sanctioned, funds can be allotted from year to year to the extent available or desirable.

XXII.—Departmental estimates should, so far as possible, be submitted on paper large enough to admit of the entries relating to the whole forty-eight districts being exhibited on the same page. Foolscap should only be used for the remarks and explanations which may be found necessary. The departmental budgets should not be drawn up in forms other than those approved of by the Local Government, or they will have to be returned for correction to the heads of departments concerned, upon whom will devolve the responsibility of delays thus caused.

XXIII.—The Imperial and Provincial Services Budgets and Estimates should be destroyed in the district offices after a period of ten years from the expiry of the year to which they relate, and the correspondence relating to them after a period of five years.—(No. 13 of 1879-80.)

XXIV.—The estimates should be framed in full detail, and should give the number of officers, clerks and servants under each head, and the amount of each detailed item separately. Two or more items should not be bracketed together.

XXV.—In district (not departmental) estimates the column "Actuals" is intended to show the actuals for the year only, and not the average actuals for the past three years. The District Officers should also give details of all contingent charges (contract grant) in the district estimates.—(No. 86 of 1887.)

XXVI.—The tendency of budgeting officers to repeat the sanctioned estimates of the current for the succeeding year, without carefully considering the actual requirements, not unfrequently results in over-estimates under certain heads necessitating large provincial lump deductions, the distribution of which over districts in the absence of definite information concerning their respective wants must sometimes lead to a reduction in the grants of districts which are not in a position to bear it. With a view to obviate, as far as possible, the necessity of heavy lump deductions, budgeting officers should exercise all possible care in framing their estimates. In cases in which they consider, for special reasons, that rateable deduction cannot be made from their estimate under a particular head, even though a lump deduction may be made from the Provincial Allotment by Government, a note should be made to that effect in the budget, stating clearly the reasons for it.

Sanctioned allotments for Contract Grants not to be altered.

No. 82.]

[ART. 154.

The revised allotments for contract grants sanctioned by Government for each district must be entered in the budget estimates. A larger sum than that already sanctioned by Government must not be entered in the budget estimates under contract grants.

2. If any increase is actually needed, application should be made to Government through the head of the department for an additional grant, stating fully the grounds for the increase.—(No. 23 of 1886.)

Preparation of Budget Estimates by Treasury Officers.

No. 83.]

[ART. 154.

Instances have occurred where Treasury Officers have been improperly required to frame estimates for other departments. In some districts the revenue branch of the Collector's office make over to the Treasury Officer, for disposal, work quite unconnected with the Treasury Department. This is irregular, and District Officers are directed to put a stop to it.—(No. 49 of 1886.)

Income-Tax Estimates.

No. 84.]

[ART. 155.

The estimate of the probable realization of income-tax by deduction from salary and pension bills, as well as from interest on Government securities, will be framed in this office on the basis of actual deductions made from bills and credited in the account.—(No. 43 of 1886.)

Provision for Stationery supplied by the Upper India Couper Mills or by any other Factory.

No. 85.]

[ART. 155.

Provision on account of the articles of stationery (brown cartridge demy and pasteboards) supplied by the Upper India Mills or by any other factory should be made in the budget estimates in future.—(No. 58 of 1887.)

Patwari Rate.

No. 86.]

[ART. 155.

In accordance with the rules sanctioned by Government in the Orders noted in the margin, the estimates on account of receipts and charges of the United Provinces of Agra and Oudh Patwari Rate Funds will be prepared for the financial year in a form which the Director of Land Records and Agriculture will supply, and will be submitted by District Officers on the date prescribed for submission of the Provincial Services and Incorporated Local Funds Budget to the Director of Land Records and Agriculture. The Director will prepare and submit one consolidated statement for the United Provinces of Agra and Oudh to the Board of Revenue, who will forward it to the Accountant-General on the 15th October for transmission to Government.—(No. 167 of 1889, amended.)

Government Order
5295
No. X-604, dated 6th
September 1889.
Oudh Revenue Department Circular No. 11,
dated 17th December 1889.

2. As the Superintendent of Stationery, Calcutta, will supply the stationery and drawing materials required for the use of Patwáris free of charge, the cost being adjusted annually in the books of this office by debiting the amount to the Patwári Rate Fund, no provision for stationery supplied by the Stationery Office should be made in the Patwári Fund Budget.

Canal Establishment.

No. 87.]

[ART. 155.

The estimate for the charges on account of canal muharrirs, the accounts of which have been transferred from the Public Works to the Civil Department, should be made in the Provincial Services and Incorporated Local Funds Budget under the detailed head "Canal Establishment" subordinate to the major heads "42—Irrigation, Major Works," and "43—Irrigation, Minor Works and Navigation," in detail of the different canals.—(Nos. 127 and 151 of 1889.)

Specific Sanction.

No. 88.]

[ART. 156—(1).

O. No.
d. 24-6.
Dy. No
5.

An order sanctioning a transfer of funds to meet expenditure not provided for in the budget does not dispense with the necessity of obtaining sanction to such expenditure if specific sanction to the latter is necessary.

Expenditure not provided in Budget.

No. 89.]

[ARTS. 158—162.

The following rules deal with transfers between budget grants and additions to them :—

1. Whenever a Disbursing Officer finds that his budget allotment for any particular charge is nearly expended, and that an addition will be necessary to meet the charges falling due in the remainder of the year, he will submit to the officer for whom he submits his annual estimate for the budget in which provision for the particular charge is made, an application in triplicate in the form prescribed by Government which should be carefully filled up, the major, minor and detailed heads and the item being inserted there in the same detail as in the original budget. Whenever possible, the officer making the application should suggest another head or other heads of the same budget from which the amount required can be met by transfer. The grounds of application should be clearly and concisely stated.

O. No.
7-I, d. 2.
38

2. An application by a District Judge will be made direct to Government, as the annual estimates are submitted by him to the Accountant-General direct.

3. The officer receiving an application from the Disbursing Officer will forward it to the Board of Revenue, if it is for an addition to a grant provided in a budget of which the annual estimate reaches the Accountant-General through the Board. All other applications he will submit to the head of the department concerned. Whenever a Disbursing Officer has been unable to suggest a transfer, the Receiving Officer will, if possible, suggest one from another district or head.

4. A head of a department* is authorised to sanction a transfer between items of the same minor head within a district other than items contained in contract grants, under the sub-head "Salaries" and items under the sub-head "Establishment." A head of a department may, however, re-appropriate savings from grants made for establishments all the officials in which may be entertained without the express sanction of the Local Government, or for establishments the pay of which is audited not against sanctioned scales but against budget allotments.

When the head of a department cannot arrange for a transfer under the powers defined above, and either an additional grant is necessary or a transfer is required between minor heads or between districts, he will submit the application in triplicate to Government, through the Accountant-General. One copy of the form will be returned to him with the Government Orders, one will be retained by Government for record, and the third forwarded to this office for information. A transfer should be proposed by the head of a department, whenever possible, if this has not already been done in the application. An actual addition to the budget should only be asked for under special circumstances and with a full explanation.

5. The limitations mentioned in paragraph 4 in regard to contract grants, salaries and establishment are of general application. Subject to these limitations certain heads of departments have been vested with the wider powers detailed in paras. 6 to 12 below.

NOTE.—These limitations have been relaxed in the case of the Postmaster-General to the extent mentioned in para 9 below.

6. A Commissioner of a Division is empowered to sanction transfers from one head to another of the settlement budget for a district in his division, reporting for the information of the Board of Revenue and the Accountant-General the transfers ordered.

7. The Bishop of Lucknow is empowered to sanction transfers from the contingent grant of any one district to that of any other district in the United Provinces, provided that both districts are under his administrative control.

8. The Inspector-General of Police is authorised to sanction a transfer within and between districts between detailed heads and items under any minor head in his budget, provided that he may not transfer between grants for provincial services and grants charged to Local Funds, or make any change whatever in the provision for the minor head "Railway Police."

9. The Inspector-General of Prisons and the Postmaster-General are authorised to sanction transfers within and between districts and between detailed heads and items under any minor head in their respective budgets.

*As regards District Boards' expenditure, the Commissioner of the Division is the Head of the Department or the Local Controlling Officer. District Boards are empowered to make transfers from one sub-head to another when both are under the same minor head, and from and to minor heads when both are under the same major head, reporting the transfer to the Commissioner. Transfers from one major head to another require the sanction of the Commissioner, except in the case of transfers to and from the provisions made for public works under departmental control, which requires the sanction of the Local Government. No grant made by the Government for any special purpose may be diverted from that purpose without the sanction of Government.

The Postmaster-General is further authorized to sanction alterations in the district post establishment within the limits of his budget grant, subject to the concurrence of the District Magistrate.

10. The Inspector-General of Registration and Commissioner of Excise and Stamps is authorized to sanction a transfer of funds within and between minor heads of the same major head within and between districts in the budgets of the departments under his control.

11. The Board of Revenue are authorized to sanction a transfer within and between districts or divisions in respect of minor heads under the same major head in any budget of which the annual estimate is submitted through the Board; but in no case will a transfer be made by the Board—

(a) in respect of an item specially excepted from the Board's control;

(b) from a grant under a "divided head" to a grant for Provincial Services or Local Funds, or from a grant for Provincial Services to Local Funds, and *vice versa*.

G. O. No.
3010/X—30,
d. 16-7-04.

The Postmaster-General, United Provinces, is also empowered to sanction transfers between districts from the grants under the heads,—“(1) Petty construction and Repairs, (2) Miscellaneous, and (3) Contingencies—Runners' Establishment”—subordinate to the major head “15 Post Office—Local—District Post charges.”

12. The Director of Land Records and Agriculture is authorized to sanction transfers of grants on account of land record surveys from one district to another within the limits of the budget.

13. In the case of a large unforeseen expenditure, which obviously cannot be met by ordinary savings, application will be made to Government immediately on the necessity arising for an extra grant through the channels already indicated in the same form in triplicate.

14. As under the note to Article 296 of the Civil Account Code no additional grants or reappropriation can be sanctioned after the close of the year, arrangements should be made by all Disbursing Officers to have their expenditure examined and applications for additional grants as well as for reappropriations of existing allotment submitted by such time as will admit of orders being passed on them before 31st March. The 28th February may be taken as the latest date on which applications should be forwarded by Disbursing Officers. Arrangements should be made by all Disbursing Officers to have their expenditure examined and compared with the budget grants in February, and to forward, before the end of the month, applications for the allotments required in all cases in which the necessary steps have not been taken at an earlier date.

15. Whenever expenditure in accordance with the instructions of Articles 161 and 162, Civil Account Code, has to be made within the year in excess of the budget grant at such a time that it is manifestly impossible for an application to receive within the year the sanction of the authority having power to transfer or give an additional grant, the application need not be submitted. Every such excess over a budget grant will be included in a statement submitted to Government by the Accountant-General after the close of each year; on this statement the Government will call for such explanation as may seem necessary from the Disbursing Officer in the case of any considerable excess.

16. The transfer from one major head to another should be made use of to obviate, as far as possible, applications for additional budget grant for new charges and establishments sanctioned in the course of the year. The estimates are generally in excess of the actual expenditure; and before an application for an additional budget grant is made, it should be ascertained whether a surplus provision is not available for transfer from another sub-division of the same major head, or failing that, from another major head, to meet the new charge.

17. Heads of departments and local Controlling Officers upon whom lies the duty of proposing to the Local Government transfers of budget provision and of submitting applications for additional grants, will, however, abstain from disallowing a regularly sanctioned or an usual charge for no other objection than the want of special budget provision for it. They will pass the charge and report the want of budget provision to this office, and take the proper steps for supplying the deficiency by obtaining a transfer of budget provision or an additional grant, as the case may require.

18. Transfers from one major head to another under Imperial expenditure require the sanction of the Government of India. Application for such transfers (when unavoidable) should be submitted through the Local Government with full explanation of their necessity.

19. The orders contained in Articles 158—160 of the Civil Account Code, regarding specific reappropriation of grants to meet expenditure not provided for in the budget, are absolute. Specific reappropriation must be made before expenditure for which no provision exists is incurred and any new expenditure for which specific reappropriation cannot be proposed must be sanctioned by the Government of India before it can be incurred. The estimates are not the sole basis for additional grants or reappropriations. The Local Government independently considers the possibility of reduction of expenditure by the spending departments before making a specific reappropriation.

Reappropriation Applications.

No. 90.]

[ART. 158.

All applications for transfer of grants, referred to in the above order, should be submitted to Government in the prescribed form (G. O. No. 4253, dated 6th August 1895) through the Accountant-General, who will certify in each case whether the amounts proposed to be transferred are available for the purpose.

— —

Chapter 11.—Government Securities in Trust.

91—CUSTODY OF GOVERNMENT SECURITIES

... 91

Custody of Government Securities.

No. 91.]

[ART. 164.

When Government Promissory Notes of the $3\frac{1}{2}$ per cent. guaranteed loans of 1842-43 or 1854-55, or 1879 are forwarded to this office for safe custody, the Comptroller-General requires that they should be accompanied by the written consent of the holder to their conversion into the $3\frac{1}{2}$ per cent. loan of 1865. In case the holder does not consent to the conversion, his reasons therefor should be stated. It may be noted that the conversion costs nothing, and does not in any way affect the interest of the holder, as the terms and conditions of the four guaranteed loans are exactly similar, but it facilitates the periodical remittances of the interest on the notes.

Chapter 12.—Stock Notes.

MANNER OF CREDITING VALUE OF STOCK NOTES	...	92		DIVISION OF STOCK NOTES ...	93
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Manner of crediting value of Stock Notes.

No. 92.]

[CODE (4TH EDITION) XIII-11.

In every case of the sale of a Stock Note, the par value *plus* the accrued interest must be credited; if payment of the coupon falling due on 1st February, subsequent to the date of purchase, is claimed, it must be charged in full under the head of "Interest paid on Stock Notes"—(No. 25 of 1884).

Division of Stock Notes.

No. 93.]

[CODE (4TH EDITION) XIII-26.

A Stock Note does not become invalid by being divided *lengthways* by a cross cut between the two numbers; a Treasury Officer should refuse to deal with Notes so divided unless the parts are properly and securely rejoined; and the division of them should be discouraged as much as possible.

2. The coupon of notes of the value of Rs. 100 bear only one number, and the division of these notes will consequently invalidate them.

Chapter 13.—Interest on Government Paper.

LIST OF ENFACED NOTES ...	94	PROCEDURE ON LOSS OF NOTES	96
REGISTER OF RENEWAL OF		PROVINCIAL DEBENTURES ...	97
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List of Enfaced Notes.

No. 94.]

[ART. 181.

The annual list of Government Promissory Notes prescribed by the Code should be correctly compiled from the register of enfaced notes kept for the purpose and punctually submitted to the Public Debt Office, Calcutta.

2. The prescribed register (Code Form 21) should be regularly posted on receipt of advice from the Public Debt Office in accordance with Article 179 of the Civil Account Code to avoid the chances of incorrect preparation of the above list.—(No. 6 of 1893.)

Register of Renewal of Notes.

No. 95.]

[ART. 200.

A form has been prescribed for registering transactions connected with Promissory Notes presented for renewal. If the register is carefully watched, it should enable the Treasury Officer to detect any delay or miscarriage in the completion of the transactions.

2. Promissory Notes presented for renewal, or for any other purpose, should never be left in charge of a clerk; they should always be secured under double locks, pending despatch or delivery.—(G. L. No. 47 of 1874-75.)

Procedure on Loss of Notes.

No. 96.]

[ART. 223.

Treasury Officers are bound to stop payment of interest on any Government Promissory Note on receipt of a notice to that effect from any one, and on the presentation of the note they should send a notice to the person who stopped it to produce an order of a competent court within ten days of date of notice; failing which the stoppage should be removed.

Provincial Debentures.

No. 97.]

[ART. 227.

Interest on Provincial Debentures can be made payable at any Treasury within the limits of the province under the same procedure as is prescribed for Government Promissory Notes.—(No. 24 of 1882-83.)

2. The Register numbers of Provincial Debentures should be invariably given in the Interest Registers, as otherwise it is impossible for the Public Debt Office to check the interest.—(G. L. No. 40 of 1880-81.)

3. Provincial Debentures should not be divided in halves when transmitted by post.—(No. 3 of 1895.)

4. Provincial Debentures should be forwarded through this office for renewal, consolidation or sub-division, and not direct to the Public Debt Office, Calcutta.—(*No. 8 of 1898.*)

97A.] Prompt Payment of Interest.

Treasury Officers should pay special attention to the payment of interest on Government securities so as to ensure that the payment of such interest is on no account delayed. The aim of the Treasury should be to pay interest on the due date, or as soon thereafter, as is possible, and every encouragement should be given to holders of Government securities to send in their notes some time before the interest falls due so as to give time to have the preliminaries antecedent to the payment completed. —(*Cir. No. T.M./31, dated 6th February 1904, and C.-G.'s No. 1227/D, dated 1st February 1904.*)

Chapter 14.—Stock Certificates.

Nil.

Chapter 15.—Deposits.

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Sale of Tickets to Pilgrims on behalf of Messrs. Thomas Cook and Son.

No. 98.]

[ART. 246.

The accompanying circular has been approved by the Comptroller-General regarding the treatment in the Treasury Accounts of transactions connected with the sale of tickets to pilgrims on behalf of Messrs. Thomas Cook and Son.—(No. 87 of 1887.)

With reference to the Resolution of the Government of India in the Home Department, No. ² 102—114, dated 8rd May 1887, published in the supplement to the *Gazette of India* of the 7th May 1887,* I have the honour to issue the following instructions regarding the treatment in the accounts of the transactions connected with the sale of tickets to pilgrims on behalf of Messrs. Thomas Cook and Son :—

2. The tickets and passes will be supplied through the Local Government, and the Collector should make arrangements for the safe custody of the stock.

3. The particulars of all tickets sold must be recorded in the registers prescribed in the Resolution. A copy of the form is appended ; it may be obtained, by indent, from the Superintendent, Government Press, Allahabad.

4. The transactions should be treated in the accounts as deposits and included in the Registers of Revenue Deposits. As the Deposits are repayable to the Collectors for remittance to Messrs. Cook and Son, the Collector, or any of his subordinates to whom he entrusts the work of selling the tickets, will, on the last working day of each month, sign an Order for the withdrawal from Deposits of the total amount received during the month and issue in lieu thereof a Remittance Transfer Receipt on Bombay in favour of Messrs Thomas Cook and Son, under Article 143-1 (a), clause 10, of the Civil Account Code.

5. On the above order the required Remittance Transfer Receipt will be issued by the Treasury Officer, the order being considered the repayment voucher under Article 250 of the Civil Account Code. A copy of the first three columns of the Registers prescribed in the Resolution should be sent by the Collector to Messrs. Cook and Son with the Remittance Transfer Receipt.

6. Messrs. Cook and Son will always, when they authorize a refund to any person who has purchased a ticket, remit the amount to the Collector by a Remittance Transfer Receipt. Such refunds should also be placed in Revenue Deposits, and paid to the parties concerned on the authority of the Collector. Any confusion between the two kinds of Deposits and their repayments should be carefully avoided.

*Republished in Part VI of N.-W. P. and Oudh Government Gazette, dated 21st May 1887.

Form of Register.

Date of issue of ticket.	Messrs. Cook and Son's Serial No. of ticket.	Pirce realized for ticket.	Whether the ticket is single or return.	Pilgrim's name and age, with name of the father.	Sect.	Village, pargana, thana and district in which pilgrim resides.	Whether a passport was issued to pilgrim or not.	Remarks.
1	2	3	4	5	6	7	8	9

Sale proceeds of ancestral land sold by Collector under orders of Civil Court.**No. 99.]**

[ART. 246.]

Sale proceeds (including earnest-money) of ancestral land sold by the Collector under section 320 of the Code of Civil Procedure are (after deduction of the auction fees, which are credited to Law and Justice) credited, pending confirmation of sale, to Revenue Deposit. Payments made by the judgment-debtor to the sale officer to avert sale of an ancestral property, made over by the Civil Court to the Collector for sale are also credited in the first instance to Revenue Deposit. As soon as the sale is confirmed, or on the full amount of the decree being realised, the Collector directs the transfer of the amount from Revenue to Civil Court Deposits, and the Treasury Officer on the same day intimates the transfer in the prescribed form of the Civil Court that the entry may be made in its Register of Deposits—(No. 2 of 1882-83).

NOTE.—This order does not apply to Oudh

Extract Registers of Receipts.—Description of certain deposits in—.**No. 100.]**

[ART. 246.]

Amounts realized and deposited under rule 51, paragraph 297, and Rule XXVII, paragraph 126 of the Oudh Civil Digest, and under section 306 of the Civil Procedure Code, should be described in the column "Nature of each deposit" of the Extract Register of Receipts as "Miscellaneous," "Sale Commission Fee," and "Earnest-money," respectively, and the authority quoted above should also be shown against each deposit in the register.—(No. 2 of 1898.)

Form of Voucher.**No. 101.]**

[ART. 251.]

The following orders are issued in supersession of the directions given in this office Circular No. 11, dated 12th October 1881. The present instructions are based on the rules issued in Board's Book Circulars Nos. 8-II, and have received the concurrence of the Hon'ble Judges of the High Court, North-Western Provinces, and the Judicial Commissioner, Oudh :—

I.—The use of loose voucher forms for the repayment of deposits is prohibited.

II.—Bi-lingual forms (with counterfoils for the re-payment of Revenue, Criminal and Civil Court Deposits are issued in books of 100 forms. For the sake of convenience the books are divided into two parts. The first part contains forms bearing numbers of 1 to 50 and the second part numbers 51 to 100. In addition, each book bears a printed serial number repeated on every form in the book. The re-payment vouchers are in Code Form No. 31 slightly modified.

III.—(a) The numbers of the books run in regular series for the whole province. Distinct series of numbers are not assigned for Revenue, Civil and Criminal Deposits, respectively, as it is considered preferable to have one general series for all kinds of deposits and for all districts of which the accounts are audited by the Accountant-General.

(b) The printed addition to Code Form No. 31 is thus—

“United Provinces of Agra and Oudh Book No. , Repayment Order No. ”
at the upper left-hand corner of both payment form and counterfoil. An alteration has also been made to avoid risk of confusion between the serial number of the Account and voucher number of the Treasury.

IV.—Treasury Officers will in January indent on the Accountant-General for a supply of voucher books for the ensuing financial year. These books will be supplied to presiding officers of courts, on written application, in books of 100 forms, both parts of which should be issued simultaneously by the Treasury Officer.

V.—(a) In the case of Revenue and Criminal Courts, no presiding officer shall be allowed more than one voucher book at a time, which book should be used for all deposits of whatever kind. Indent for a new book shall be made only when the book in use is completed, the book of used counterfoils being returned to the Treasury along with the indent for the new book.

(b) Civil Courts will indent (in the case of Subordinate Courts through the District Judge) in the Treasury for a new repayment order book when the book which they have in use is approaching completion; but care must be taken that the new book is not brought into use until all the forms in the old book have been issued. The presiding officer must at once report to the Treasury Officer when he begins to issue forms from a new book. The completed counterfoils will not be returned to the Treasury, but will be retained by the court.

(c) Treasury Officers must comply in full and without delay with all indents received from courts. The receiving officer will count the forms in the book received and give a receipt that a certain book containing so many forms has been received.

VI.—On the first page of the Treasury Repayment Registers of Revenue and Criminal Court Deposits (Treasury Form No. 77) and in the case of Civil Courts (Treasury Form No. 48) shall be entered a list of the officers holding voucher books with the numbers thereof and the dates of issue and return. An officer who leaves a district or court shall transfer his voucher book to the officer to whom he makes over charge, who shall give a receipt therefor. Such receipts shall be transmitted to the Treasury Officer, who shall have it recorded and cause the name of the officer to whom the voucher book has been transferred to be entered in the Treasury Register as being in possession of the book. In case of an officer being unable to transfer his voucher book to his successor, he shall deliver it up to the Treasury Officer, who shall place it with the store

of unused voucher books until it can be duly delivered. At the time of making a repayment the Treasury Officer will note against the same in the remark column of the Repayment Register (1) the name of the officer ordering repayment, (2) the number of his book, and (3) the serial number of the voucher.

VII.—In all cases the departmental records must be complete and independent of the Treasury accounts. Transmission of a record to the Treasury for purposes of check or the calling of a report from the Treasury is prohibited without the special permission of the Collector.

VIII.—(a) If the presiding officer is acquainted with English, the entries in the repayment order, both on the voucher itself and on its counterfoil, must be made in English, though, provided they are made in his own court, it is not necessary that they should be made by his own hand.

(b) The Head Clerk of the court should make the vernacular entries, when such entries are necessary. This is the case only when either the presiding officer or the officer who will make the payment is not acquainted with English.

(c) If the presiding officer is not acquainted with English, the English entries, which in this case need be made only on the repayment order, and not on the counterfoil, will be made by the Head Clerk of the court; or if there is no clerk acquainted with English on the establishment of the court, by the Treasury Head Clerk, before the payment is made. If, however, payment is made at a Sub-Treasury, the entries may be made at the Treasury *after* payment.

(d) The presiding officer will himself enter in figures, in the space provided above his signature, both in the repayment order and on the counterfoil, the amount of the repayment ordered by him.

IX.—(a) The forms in each book must be used in regular order, and care must be taken to fill in the various particulars required. In Criminal and Revenue Courts these particulars will be taken from the *misl* of the case, which should contain all the information necessary for the purpose.

(b) The following entries in the repayment order need not be filled up by the court or officer:—

Head of service chargeable.	|	Voucher number.
List of payments.		

(c) The following entries in the repayment order, which should be made by the court or officer, can be filled up from the Treasury *chálán* filed with the *misl* of the original deposit *:—

Original number.	|	Name of depositor.
Date of deposit.		Amount of deposit.

X.—When a repayment voucher is cancelled the cancellation should be prominently noted on its face and attested by the presiding officer after which the voucher should be at once forwarded to the Treasury Officer. At the same time the counterfoil should be cancelled in a similar manner. Any spoilt form should similarly be cancelled and sent to the Treasury Officer for transmission to the Accountant-General.

* This *chálán* is a triplicate copy, which must be issued by the Treasury to the court. The original will be given to the depositor and the duplicate retained in the Treasury. In the case of Rent and Land Revenue Deposits the Treasury Officer will enter in the *chálán* 'serial number of deposit' and 'name of officer ordering deposit.'

XI.—(a) In paying a repayment voucher the Treasury Officer shall use every precaution to satisfy himself (1) as to the identity of the payee; and (2) as to the genuineness of the signature of the drawing officer. A specimen of the signature of the drawing officer shall be sent to the Treasury.

(b) Payments to officials for or on behalf of the original payees are strictly forbidden, except in the case of repayments to officers of a civil court of deposits made for translation and copying fees, &c.

XII.—(a) The Treasury Officer may refuse to cash any repayment voucher not bearing the number of the book which his entry on the repayment register shows to be the one in use at the time for the deposit account concerned.

(b) Repayment vouchers issued by courts will not always be presented at the Treasury in the order of issue; and Treasury Officers must use their discretion in considering whether any break in the series of numbers of vouchers presented is sufficiently serious to excite suspicion and call for inquiry before encashment.

XIII.—The same care of the voucher books must be taken as is prescribed for bill forms in the Civil Account Code, the presiding officer of the court keeping the book in his own custody, giving out the book in use each morning and receiving it back in the evening, when he will be bound to satisfy himself that no forms have been removed beyond those required for repayments duly ordered.

XIV.—(a) In all vernacular files relating to Revenue and Criminal Court Deposits a separate sheet is added to contain all orders passed on the case. On application for repayment of a Revenue or Criminal Court Deposit being made, the original file should be called for and inspected, and any orders subsequently passed should be entered in the order sheet abovementioned. The fact of a repayment voucher being issued should also be noted on the order-sheet.

(b) On an unclaimed deposit of any kind being credited to Government under Article 255 of the Civil Account Code, the Treasury Officer should inform the court through which the deposit was made, in order that the fact may be noted in the Deposit Register, if any, and on the order-sheet of the file.

XV.—Revenue and Criminal Court voucher books shall be forwarded to the Treasury Officer monthly for inspection and verification of the counterfoils on such dates as the Collector may order for each court. The Treasury Officer should be careful to keep no voucher book so forwarded for more than one day, and should return it forthwith to the officer from whom it was received.

XVI.—At the close of each day the Treasury Officer or Sub-Treasury Officer will send to each Civil Court an advice of the repayment of Civil Deposits made that day from the Treasury or Sub-Treasury. On receipt of this advice the repayments that have been made by the Treasury or Sub-Treasury Officer will be noted by the court in the Register of Repayments and initialled by the presiding officer. The repayment of a Civil Court Deposit should in no case be entered in the Repayment Register before receipt of advice of repayment.

XVII.—The attention of all officers is called to the Articles 255 and 56, Civil Account Code,

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posit

XVIII.—The counterfoils of Revenue and Criminal Court repayment orders should, after return to the Treasury, be bound up periodically and kept at the Treasury for 12 years, after which they will be destroyed on report to, and under order of, the Accountant-General. Those of Civil Courts should be retained by the courts for 12 years and should then be destroyed by them in accordance with Rule 166 of the High Court Rules and Judicial Commissioner's (Oudh) Book Circular No. XVI of 1884.—(No. 155 of 1889.)

XIX.—All Treasury Officers should examine their Deposit Registers quarterly, and should draw up a memorandum in the following, or some similar form, of any items which, in their opinion, require special attention owing to their having remained in deposit for an unduly long time. These memos. will be sent by the 15th day of the month following the quarters for which they are due to the Collector, who will forward them to the officer in charge of the sub-division for such action as may be necessary :—

Date of deposit.	Name of depositor.	Name of payee.	Amount.

—(Board's Order No. 2069/IX—336, dated 20th December 1902.)

The following instructions should be borne in mind in preparing the memo. :—

(1) Items which may only be held in deposit for a limited period and must thereafter be transferred to the proper head of account or paid to the proper person, should be included in the next quarterly list prepared after the expiration of the period prescribed either in Articles 247 and 248 of the Civil Account Code, or in the orders of the Local Government or Board of Revenue.

(2) Other items should be entered in the first quarterly list prepared more than a year after date of deposit, unless in any special case the Treasury Officers think that they should be entered in an earlier or later list.

(3) Petty items which should lapse to Government after one complete account year under Article 255 of the Civil Account Code need not find a place in this list.—(A.-G.'s No. D234, dated 11th February 1904.)

Currency of Repayment Orders.

No. 102.]

Repayment orders issued by Civil and Revenue Courts are current for one month from the date of their issue, while those issued by the Criminal Courts and by the High Court may be cashed at any time without limitation.—(No. 27 of 1901.)

Note.—For refunds of Lapsed Deposits see Order No. 107.

Transliteration of Vernacular Signatures on Deposit Vouchers.

No. 103.]

[ART. 9(b).

Vernacular signatures of payees, and of officers ordering repayments of deposits should always be transliterated into Roman character.—(No. 2 of 1884.)

Clearance Register of Deposits.

No. 104.]

[ART. 253.

The Clearance Register due in April should contain only the outstanding balances in the receipt register of the second preceding year, *e.g.*, in the Clearance Register due in April 1903, the outstanding items for 1901-1902 only should be entered, together with the outstanding items of 1899-1900, which will not lapse to Government at the close of March 1903.

2. A memorandum in the subjoined form should also be recorded on the last page of the Clearance Register or submitted on a separate paper.

Total amount of outstanding on 1st April 1903 :—

					Rs.
For 1900-1901	...	...	...	...	000
" 1901-1902	...	...	...	...	000
" 1902-1903	...	...	...	...	000
			Total	...	000

and a certificate given to the effect that this amount agrees with that shown as outstanding in the *Plus* and *Minus* Memorandum for March 1903, after deducting the amount which lapsed to Government on the 31st of that month, and is shown in the statement of lapsed deposits.—(No. 115 of 1895.)

3. Many items which ordinarily lapse from age are kept outstanding in deposit instead of being transferred to the credit of Government, on the ground that the items belong to partition cases which are still pending.

4. It is more convenient that such items should be credited to Government as lapse deposits and refunded whenever required for repayment. The settlement of the cases would in no way affect the treatment in the above manner, of the deposit items in question.

5. Care should, in future, be taken not to allow such items to remain outstanding for more than three years, unless a speedy settlement of the case and early repayment of the amounts deposited are anticipated, in which case these points should be mentioned by the District Officer in the reasons assigned by him for keeping the items outstanding in his Clearance Register.—(No. 26 of 1886.)

Deposit Balances. Record of—in Repayment Registers.

No. 105.]

[ART. 253.

The original amounts of deposits, if no repayments have been made therefrom, otherwise the balances as worked out after each repayment, should be shown in column of Repayment Register.—(No. 4 of 1900.)

Attestation of Deposit Accounts.

No. 106.]

[ARTS. 246 & 255.]

The results of past years evince a want of care in the treatment of deposit accounts, and the attention of Collectors is invited to the necessity for a closer scrutiny into this branch of the Treasury Accounts. Article 255 of the Civil Account Code particularizes the item of deposit account which ordinarily lapse to Government and their treatment, and similarly Article 246 those which can be placed under and held in deposit. If the rulings of the Code are perfectly understood and closely followed, there can be no room for the irregularities which a neglect of this precaution in applying them occasions. Instances have frequently occurred where Treasury Officers do not use the most ordinary care in dealing with these transactions, and no effectual check can be exercised against a repetition of these errors until a more efficient supervision is instituted by the Controlling Officers.

2. The quarterly certificate signed by the Collector acknowledges

**Revised form of quarterly certificate.*
Certified that I have personally and carefully examined the deposit registers for the quarter ending _____; that the entries are made with the utmost care and regularity; and that no moneys are unnecessarily placed or erroneously held in deposit.

a review and not a mere mechanical attestation of the Treasury Officer's work, and the form* has been amended (which in future should be adopted) to bring more

directly under notice the nature of the duties of the Collector in this respect.—(No. 51 of 1886.)

3. The duty of recording the certificate cannot be delegated by a

Quarterly Certificate. District Officer to any subordinate officer. If the District Officer is unable, owing to his absence from headquarters, to record the certificate, the extract register of deposits should be sent without it, with a note that the certificate will follow. The certificate should then be submitted at the earliest opportunity.—(No. 14 of 1901.)

Lapsed Deposits.

No. 107.]

[ARTS. 255 & 264.]

The list of the lapsed Revenue Deposits submitted to this office should be signed by the District Officer, and not by the Treasury Officer as is now done in many cases.—(No. 26 of 1886.)

2. As the submission of duplicate copies is not prescribed by the Code, in future one copy may be sent to this office annually.—(No. 25 of 1890.)

3. The totals of the lists of lapsed deposits of the Revenue, Civil and Criminal Courts should be deducted by all Treasury Officers from their *Plus* and *Minus* Memorandum for March, in order that the balances shown therein may correspond with those upon the books of this office at the close of the year.

4. The District Judge should intimate the Treasury Officer the amount of lapsed deposits of the Civil Courts which should be deducted from the *Plus* and *Minus* Memorandum.—(No. 54 of 1887.)

5. When applications for refund of Lapsed Deposits (Treasury Form No. 350) are submitted to this office for sanction, if the name of the claimant, which was originally entered in the Deposit Register of

Receipt, is not also shown in the Deposit Refund Order, a letter should always accompany the order explaining why a change of the name was necessary.—(No. 66 of 1892.)

6. Sanction to a refund of lapsed deposit not acted on for a year should be specifically renewed.

A.-G's
Dep.,
8-8-'92

Civil Courts' Deposits.

No. 108.]

[ART. 258.

The Deposit Account of Civil Courts are kept in detail by the courts themselves; the Treasury Accounts being merely in the form of Personal Ledger.—(No. 12 of 1882-83.)

2. As the rules regarding the accounts of Civil Courts authorize the receipt and payment of money on account of Civil Court Deposits by the officer in charge of a Treasury or Sub-Treasury; a sub-ledger of Civil Court Deposits in the form of personal deposits should be opened at each Sub-Treasury for recording the transactions of such Civil Courts, *e.g.*, the courts of Civil Munsifs as deal direct with the Sub-Treasury.

3. Treasury Officers should communicate these orders to the officers in charge of Sub-Treasury subordinate to them, where such transactions take place, and should be careful to see that the rules on the subject prescribed in Articles 258—263 of the Civil Account Code are fully understood and carried out.—(No. 2 of 1886.)

Civil Court Repayment Orders for Purchase of Stamps from Deposits.

No. 109.]

[ART. 260.

When Civil Court deposit repayment orders are issued on a Treasury or Sub-Treasury for the purchase of court-fee stamps from deposits, they do not in all cases contain directions to the Treasury or Sub-Treasury Officer to pay the amount in stamps and to adjust it by a transfer from Civil Court Deposits to Stamp Revenue, and in the absence of such directions the Treasury and Sub-Treasury Officers treat such payments as cash payments instead of as payments by transfer credit to Stamp Revenue.

2. This procedure is opposed to Rule 267 of the High Court Circular Orders. Necessary directions should be noted on such repayment vouchers before they are sent to the Treasury or Sub-Treasury Officer whose duty it will be to record the payment orders thereon and to pay the amount in stamps by a debit to Civil Court Deposits and a credit to Stamp Revenue in terms of note 2 to Article 311, Civil Account Code.—(G. L. of 1895.)

Agreement with Treasury.

No. 110.]

[ARTS. 263 & 369.

All deposit transactions, *viz.*, Revenue, Civil, Criminal, and also Personal, should be recorded in a *Plus* and *Minus* Memorandum (Treasury Form No. 169) which should be *separate* from that maintained for other transactions and should be attached to the monthly deposit returns.

2. A certificate should be recorded on the Personal Ledger register (Code Form 45), to the effect that the total of the outstandings in Code Form 45 corresponds with the balance in Code Form 42. Care should be taken that this rule is not overlooked.—(No. 14 of 1896.)

3. A great deal of inconvenience has been caused to this office, and a great number of wholly unnecessary and troublesome discrepancies have been created owing to many Judicial and Treasury Officers having overlooked the directions (in Article 263), with regard to the procedure in bringing on the Register of Civil Court Deposits only such receipts and payments as have been advised by the Treasury Officer. Attention is now specially called to these directions, and Judicial Officers are asked to be so good as to see that their practice strictly conforms to the arrangement required by the Code, and by rule 275 of the Rules of the High Court of Judicature dated 4th April 1894.—(No. 11 of 1895.)

4. The Treasury serial number of repayments should be entered in red ink under the court number in column 6 of the advice lists of daily transaction sent from the Treasury to the Civil Courts under paragraph 2 of Article 263 of the Civil Account Code.

In the monthly repayment registers prepared by the Civil Courts, these Treasury serial numbers should be invariably entered besides the court number.—(No. 18 of 1904.)

(G. L. No. T. M /18, dated 12th September 1904.)

110A.—Particulars should be recorded in the Court of Wards' Pass-books.

The necessary particulars, viz., (1) by whom and on what account credited and (2) No. of chálán, &c., should invariably be recorded in columns 2 and 4 of the Court of Wards' pass-book from the cháláns in form No. 8, accompanying remittances to the treasury on which the required information is always given. Amounts credited into a sub-treasury by several ziladárs, &c., on the same date should always be shown in the pass-book in detail and not in a lump sum.

(Vide General letter No. T. M./1 of 1904-1905.)

Chapter 16.—Local, Municipal, and Cantonment Funds.

INCORPORATED LOCAL FUNDS, 111	VACCINATION RECEIPTS AND
DISTRICT BOARD RULES, 112—113	CHARGES ... 116
NEW FERRY SCHEME ... 114	NAZUL INCOME... 117
CONTRIBUTION FOR CIVIL AS-	RURAL POLICE CHARGES ... 118
SISTANT SURGEONS ... 115	EXCLUDED LOCAL FUNDS ... 119

Incorporated Local Funds.

No. 111.]

[ART. 269.

All receipts and expenditure on account of Incorporated Local Funds, excepting District Boards, are recorded in the registers numbered A(I) and (II) respectively. A copy of Register No. II is submitted with each list of payments as Schedule II, and is supported by the usual vouchers. The monthly totals only of Register A(I) are entered in Schedule A(I) submitted with the Cash Account.

Revised Rules of Account and Audit of District Boards.

No. 112]

[ART. 269.

The District Boards keep a banking account with the Treasury from the 1st April 1898, and a simple register of District Boards' receipts and disbursements is kept for this purpose. A schedule showing District Boards' receipts, charges, and opening and closing balances has been introduced from the above date and should be sent with the cash accounts.

Govt. No.
No 232-
d. 5-3-98

2. The items of receipts specified in the margin have been made over to the District Boards concerned under the new scheme, and they should not therefore be entered in the registers of Land Revenue and Incorporated Local Fund receipts, but credited to the District Boards' accounts. Regarding the share of the Local Rates provisionally payable to each District Board at the end of the month in terms of Rule 21, the table annexed shows the proportions per cent. at which the shares should be calculated for the different District Boards. The share calculated in accordance with this table should be deducted from the monthly total of the Local Rates collections in the register of the Incorporated Local Fund receipts and entered in the receipt column of the register of District Boards' receipts and charges. To prevent the occurrence of debit balances the share of the Local Rates collected up to any date in the month may be calculated and transferred to the District Boards' accounts, the transfer being effected as in the above case, but with this difference that the deduction of the share should be made from the total of the collections up to the date on which the share is transferred instead of from the monthly total. In both cases the amount transferred will be entered in the District Boards' pass-book, and from it the District Boards will credit the share in their accounts. No transfer vouchers are required in such cases, and the transfer should not therefore be shown in the Treasury Accounts

as separate transactions debiting Incorporated Local Funds and crediting District Boards. Other adjustments affecting the District Boards' balances will be communicated by this office as they occur.—(No. 11 of 1898.)

NOTE.—The net sale proceeds of "impounded cattle should be credited direct to the District Board Funds and not to Criminal Court deposits. (No. 6 (*Deposit*) of 15th June 1904.)

3. The monthly accounts should be sent to this office by the 8th of the following month ; but all bills (including the detailed bills also) appertaining thereto should be retained in the District Board's office for audit on the spot by the Examiner of Local Accounts.

4. Besides filing in the District Board's office an acknowledgment of the Permanent Advance in accordance with Rule 55, an acknowledgment in the precribed Civil Account Code Form should be sent to this office as hitherto.

A.-G.'s No.
6043, d. 31-5-
1900.

5. The difference between the amounts of permanent advance sanctioned for the period 1st April to 30th September and 1st October to 31st March should be drawn on 1st October and refunded on 31st March every year, and each time this is done, a fresh acknowledgment of the amount actually held should be sent to this office.

6. The annual establishment returns in Form 3 will be sent to this office only for such employes as were transferred from qualifying to Board's service prior to 1st April 1885. (See paragraph 7 of Standing Order No. 33.)

7. The proposition statements of changes in the District Boards' establishments should not be submitted to the sanctioning authorities through this office. They may be sent up direct after verification of the "present scale" by the Chairman, District Board. But the reappropriation statements which are required to be submitted therewith, should be communicated to this office and also to the Heads of the Departments concerned when they fulfil the conditions mentioned in clause (3) of rule 82—(No. 3 of 1898.)

*Percentage of Local Rates and Acreage Cess payable into District
Boards' Accounts.*

Division.	District.	Revised percent- age.	Remarks.
Meerut	1. Dehra Dún	39	
	2. Saharanpur	46	
	3. Muzaffarnagar	57	
	4. Meerut	50	
	5. Bulandshahr	51	
	6. Aligarh	52	
Agra	7. Muttra	50	
	8. Agra	41	
	9. Farrukhabad	29	
	10. Mainpuri	35	
	11. Etawah	45	
	12. Etah	39	

Division.	District.	Revised percentage.	Remarks.
Rohilkhand ...	13. Bareilly	39	
	14. Bijnor	41	
	15. Budaun	31	
	16. Moradabad	41	
	17. Sháhjahánpur	32	
	18. Pilibhít	39	
Allahabad ..	19. Cawnpore	39	
	20. Fatehpur	45	
	21. Banda	45	
	22. Hamirpur	46	
	23. Allahabad	48	
	24. Jhánsi	10	
Benares ...	25. Jalaun	50	
	26. Benares	2	
	27. Mirzapur	10	
	28. Jaunpur	6	
	29. Gházípur	19	
	30. Ballia	20	
Gorakhpur ...	31. Gorakhpur	53	
	32. Basti	49	
	33. Azamgarh	44	
Kumaun ..	34. Naini Tál	21	
	35. Almora	41	
	36. Garhwál	52	
Lucknow ...	37. Lucknow	55	
	38. Unao	68	
	39. Rae Bareilly	67	
	40. Sitápur	67	
	41. Hardoi	68	
	42. Kheri	66	
Fyzabad ...	43. Fyzabad	66	
	44. Gonda	67	
	45. Bahraich	66	
	46. Sultánpur	66	
	47. Partábgarh	67	
	48. Bara Banki	68	

—Circular No. 9 of 1898 and A.-G.'s Nos. 8097-8105, dated 21st June 1899.]

8. In posting the monthly registers of receipts and expenditure from the daily registers under Rule 71 of the District Boards' Accounts and Audit Rules, gross figures should be transcribed, the *plus* and *minus* adjustments being entered in red ink with *plus* and *minus* signs, as the case may be, against the heads affected, so that the net quarterly progressive totals in the column provided for the purpose in the monthly registers may be the resultant of these postings. In preparing the monthly accounts from these registers for submission to this office, the gross figures for the months should be shown in the column "Current month," and the red ink entries of adjustments referred to above should be shown against the heads concerned in the progressive column only.—(No. 21 of 1899.)

Instructions for securing greater accuracy in the District Boards' Accounts.

No. 113.]

With a view to minimise differences, the principal causes of which are noted below, between the figures of District Boards' annual reports

submitted to Government and those recorded on the books of this office, the following instructions should be carefully observed in future :—

(1) *Mistakes made by District Boards in their monthly accounts.*

The monthly accounts should be carefully prepared and compared before they are submitted to this office, in order that mistakes due to wrong postings or clerical errors in progressive totals may be avoided as far as possible.

(2) *Errors and misclassifications found after despatch of the accounts to this office.*

These should be promptly intimated to this office in order that the necessary adjustments may be made at the earliest possible date.

(3) *Omission on the part of District Boards to include adjustments intimated by this office.*

The adjustments intimated by this office should be immediately incorporated in the Boards' accounts.

(4) *Discrepancies between District Public Works figures and the figures communicated by the Examiner, Public Works Accounts.*

The figures communicated by this office are those supplied by the Examiner, Public Works Accounts, and should be accepted as correct and incorporated in the Boards' accounts.

(5) *The Pound Fund share of the costs of Special Fund Establishment (Provincial)*

The figures communicated by this office are calculated on certain prescribed principles, and should therefore be accepted as correct and incorporated in the Boards' accounts.—(No 24 of 1901.)

New Ferry Scheme.

No. 114.]

The charges and receipts connected with ferries made over to District Boards' control should be incorporated in the Boards' Accounts, the charges being drawn in the usual manner on District Board cheques and the receipts paid into the treasury to the credit of the Board with the prescribed *chālān* form.

2. Ferries retained under provincial management have been placed under the control of the Public Works Department. The charges thereof will be accounted for by, and the receipts will be credited to, that department.—(No. 27 of 1899.)

Contributions for the Civil Assistant Surgeons employed by Local Funds, &c.

No. 115.]

A monthly contribution of Rs. 198 should be paid by District and Municipal Boards and other employers financially independent of Government for each Civil Assistant Surgeon employed under them.—(G. L. No. 29 of 1899.)

Local and Municipal Funds—Vaccination Receipts and Charges.

No. 116.]

[ART. 269.]

Vaccination receipts and charges of Municipalities to which the Vaccination Act (XIII of 1890) has not been extended, should be passed through the accounts of District Boards, while those of Municipalities in

which, the Act has been introduced, should continue to be shown in the municipal accounts only.—*G. L. No. 54 of 1892.*)

Government share of Nazul income.

No. 117.]

[ART. 269.

In return for the labour and expense of management (which shall include the cost of litigation) of Intra-Municipal and extra-Municipal Nazul managed by the Municipal and District Boards respectively, those bodies shall receive three fourths of the gross annual income of the property. The District and Municipal Boards should collect directly the Nazul income under their control and credit the whole amount into their accounts. After the close of the financial year the necessary adjustment will, in the case of District Boards, be made by this office by crediting one-fourth of the aggregate amount to Provincial Revenues under "XXV—Miscellaneous." In the case of Municipalities, the District Officer will ask the Chairman for a cheque for the amount due to Government and credit it into the treasury to the head mentioned above.

Rules 8, 9 and 30 of the rules issued with G. O. No. 1860—XII/929C, d. 21-8-02.

2. In the case of those districts in which the general rules prescribed by Government do not apply, or in which a different rate of Government share exists, special orders of Government should be obtained on the subject.

3. When any Nazul land is sold, the Government share should at once be determined and credited to Provincial Revenues.—(*No. 42 of 1901.*)

NOTE.—The sale proceeds of land and houses recorded as Government property, but in the usufruct of Municipal Boards, should be credited to Provincial Revenues in accordance with the above rule, as such property is considered to be Nazul.

G. O. No. 4022—XI, 361D., d. 16-1-04.

Rural Police Charges (Agra).

No. 118.]

[ART. 269.

The net pay of Village and Road Chankidars, after deduction for clothing of one anna on the rupee, should be drawn on pay bills, and clothing charges actually incurred and required for immediate payment should be drawn on separate contingent bills.—(*G. L. No. 57 of 1893.*)

Excluded Local Funds.

No. 119.]

[ART. 271.

(a)—Municipal Funds

The particulars of Municipal expenditure need not be entered in the treasury register (Form 51) as sufficient details are not available on cheques. But in case of receipts, particulars should invariably be recorded in the register as well as in the pass-book of Municipal transactions.

A.G.'s No. 12573, d. 9-8-1901.

(b)—Town and Sadabart Funds Overdrawals.

Bills on account of Town Funds may be paid as long as they are within the sanctioned budget grant, even though there be no balance of the fund at the time.

The fact of a debit balance at the end of the month should be at once brought to the notice of the District Magistrate.—(*No. 27 of 1884.*)

NOTE.—This procedure has also been sanctioned for Sadabart Fund Charges.

3. The officer (District Magistrate) in charge of a town is wholly responsible for the permanent advance held by him for meeting petty expenses before money can be obtained from the Treasury, and special care should be taken by him to ascertain from time to time that the amount of the advance really exists in the hands of the person charged with the duty of incurring petty expenditure. No acknowledgment of the advance need be sent to the office of the Accountant-General.

(*Circular No. T.M 121, dated 14th May 1904.*)

(c).—Canning College Fund, Oudh.

The Canning College Fund Receipts and Charges in all districts are recorded in Register of Excluded Local Funds. The principal portion of the charges is incurred in the Lucknow district, but a monthly allowance of Rs. 5 to a clerk for keeping the accounts of the fund is charged to the fund in each district. Intimation of the receipts and charges in each district is given to the President, Canning College Committee, monthly, the treasury receipts and the bills for the charges being forwarded in support of the intimation. Strict punctuality must be observed in intimating the transactions of the fund, particularly those for the month of March, in order to prevent the occurrence of differences in the balance at credit of the fund at the close of each year, between the books of this office and the accounts maintained in the President's office.—(*No. 8 of 1882-83.*)

(d).—Dispensary Funds.

The only dispensaries and hospitals, the receipts and charges of which are at present included under the head of "Dispensary Fund" in the Schedule of Excluded Local Funds, are those given in the following list:—

District.				Institution.
Gonda	...	...	...	Balrampur Dispensary.
Sitapur	...	...	...	Khairabad ditto.

—(*No. 25 of 1882-83.*)

(e).—Cantonment Dispensary Funds.

The receipts and charges appertaining to the Cantonment General Hospitals should be shown in the Treasury Registers and Schedules of Excluded Local Funds (Forms 46, 76, 99 and 126), and in the *plus* and *minus* memo. under a separate head "Cantonment Dispensary Fund." The transactions of this fund must be kept quite distinct from those of the General Cantonment Fund.

2. The Cantonment Magistrate, in his capacity of Secretary to the Dispensary Committee, will keep the accounts of the Dispensary Fund, and will issue all cheques in payment of bills after they have been duly

passed by the Medical Officer in charge of the Hospital, and countersigned by the Administrative Medical Officer.

3. In order to prevent misclassification in the Treasury accounts, the Cantonment Magistrate should be careful not to use the ordinary Cantonment Fund cheques, but separate cheques headed, Cantonment Dispensary Fund, for the payments on account of the new Fund.

4. The following instructions, given in the Quartermaster-General's Circular, are reproduced for the guidance of Cantonment Committees and Cantonment Magistrates :—

- (a) The contributions to be made from the Cantonment Fund towards the support of the Cantonment Hospital will be paid into the Dispensary Fund as soon after 1st April each year as practicable, payment being made in instalments in those cases in which the Cantonment Fund balance will not admit of payment being made in a lump sum ;
- (b) the amounts of the grants-in-aid sanctioned by Government towards the maintenance of the hospitals will be drawn by the Cantonment Magistrate, and credited direct to the Dispensary Fund instead of to the Cantonment Fund as hitherto ;
- (c) budget provision for such grant-in-aid will in future be arranged for by the Principal Medical Officer, His Majesty's Forces in India, instead of to the Cantonment Fund estimate as hitherto ;
- (d) any receipts which have hitherto been credited to the Cantonment Fund from the sales of medicines or contributions toward maintenance of Cantonment Dispensaries will, from 1st March 1893, form an asset of the Dispensary Fund ; and
- (e) with effect from the same date all expenditure connected with the Cantonment Hospital (including that connected with the treatment of cholera and small-pox patients), will be met from the Dispensary Fund.

5. Pending further orders, the following amounts should be viewed as the fixed annual assignments to be made towards the support of the institutions under reference, and they should under no circumstances be exceeded without the *previous* sanction of the Commander-in-Chief:—

							Rs.
Allahabad	...	...	...	...	...	...	3,480
Benares	...	...	...	...	...	...	2,314
Cawnpore	...	...	...	...	...	...	3,070
Lucknow	...	...	...	...	...	...	4,108
Fyzabad	...	...	...	...	...	...	1,764
Sitapur	...	...	...	...	...	...	1,380
Agra	...	...	...	...	...	...	3,104
Jhāusi	...	...	...	...	...	...	<i>Nil.</i>
Bareilly	...	...	...	...	...	...	2,720
Rānkhēt	...	...	...	...	...	...	2,544
Shāhjahānpur	...	...	...	...	...	...	1,614
Meerut	...	...	...	...	...	...	3,060
Chakrata	...	...	...	...	...	...	1,127*

* Difference between estimated receipts and expenditure.

—(Nos. 78 and 82 of 1893.)

CHAPTER 17.—Sanction : Powers of Governments.

Nil.

PART II.

TREASURY PROCEDURE.

Chapter 18.—General Procedure of Treasuries.

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Subordinate Charge of a Treasury.

No. 120.]

[ART. 301.]

Assistants placed in subordinate charge of a treasury for training may sign documents other than those enumerated below, which should invariably be signed by the Treasury officer himself:—

- | | |
|--|---|
| 1. Last pay certificate. | 13. Acknowledgment of State Railway receipts. |
| 2. No-demand certificate. | 14. Certificate of cost of Military Cheques. |
| 3. Plus and Minus Memo. | 15. Endorsement regarding emergent advances on last pay certificate of Military Officers. |
| 4. Remittance Transfer Receipt. | 16. Invoice of remittances to mint. |
| 5. Receipts for Loan Deposits. | 17. Certificate to <i>potdars</i> (Code Form 84B.) |
| 6. Cash books and subsidiary registers. | 18. Certificate on invoices of remittance of Currency Notes. |
| 7. Balance sheet. | 19. Receipt for remittance. |
| 8. Cash account and list of payments with schedules. | (B. R. Circular 8—IX of 1900) |
| 9. Register of bills, &c. | |
| 10. Advice lists (Code Form 50). | |
| 11. Issue of duplicate or triplicate bills. | |
| 12. Salt Department statements. (Code Form 59A.) | |

Illegibility of Signature of Treasury Officers.

No. 121.]

[ART. 301.]

So much trouble and delay are experienced from the illegible signatures of Treasury Officers (particularly of natives of India) that in all

cases where the signature is illegible, the letter will be returned to the Collector of the district, with the request that he will cause the Treasury Officer to affix a legible signature to the document. In each year's report on the administration of treasuries the names of all Treasury Officers who habitually affix illegible signatures to their correspondence will be given, and Government will be asked to notice the conduct of these officers.—(No. 20 of 1886.)

Duties and Responsibilities of District and Treasury Officers.

No. 122.]

[ART. 301(1).

The rules which regulate the duties and responsibilities of District and Treasury Officers, respectively, were collated in 1881, under the authority of Government. They are printed as Appendix H.—(No. 1 of 1881-82.)

Money to be issued in order of receipt.

No. 123.]

[ART. 305(1).

Inspections of treasuries show somewhat frequent neglect of the rule that the money given out first must be that which has been longest in the treasury.

2. This rule is devised principally for the protection of the Treasury Officer, as it obviously, without imposing upon him any extra trouble, ensures that all the coin in his charge passes, with comparative frequency, under *detailed* examination at his hands. It prevents such a fraud as occurred not long ago, when it was found that certain bags which had lain at the bottom of a treasure-box for years, without being opened, contained copper coin instead of rupees.

3. Treasury Officers should therefore, in their own interest, pay closer attention to it.

4. In treasuries where only one box or other receptacle is used, the rule can easily be applied by constructing a partition dividing it into two parts.—(No. 25 of 1883.)

Treasury Padlocks.

No. 124.]

[ART. 305A.

Requisitions for padlocks for treasury purposes should be sent to the Secretary to the Board of Revenue.—(G. L. No. 9 of 1876-77.)

Identification of Payee.

No. 125.]

[ART. 314(4).

The identification of payee is required only in the case of a cheque payable to a person *not* in Government employ, or to such a person "or order;" but no such identification is necessary if the cheque is payable to such a person "or bearer," unless there are reasons to suspect fraud or misappropriation, in which case payment may be refused; but care should be taken to guard against unnecessary and vexatious delay in payment.

A.G.'s No.
14221, d. 12-
8-99.

Repetition of Amounts in Payment Orders.

No. 126]

[ART. 317.]

The practice of repeating in payment orders the "amounts" which are enfaced on Remittance Transfer Receipts and on Public Works and Military cheques is a considerable hindrance to the progress of treasury work; and as the amounts payable are fully expressed in these documents at the time of issue, it is unnecessary to repeat the amount in the order to pay. Treasury Officers will omit the amounts from the payment orders passed on the receipts and cheques in question, and will merely write or stamp, "Pay" on them, unless the payments are to be made partly in cash and partly by transfer, in which case the respective amounts to be paid in cash and by transfer will be entered in the pay order.—(No. 21 of 1886.)

2. The order in the preceding paragraph may be extended to all *cheques* presented at the Treasury for payment, except in cases in which payments are to be made partly in cash and partly by transfer.

3. These instructions do not apply to the ordinary establishment Travelling Allowance and Contingent Bills presented for payment which are not orders to pay, or to any documents, except Cheques and Remittance Transfer Receipts.

4. The following list comprises the cases falling within the scope of these orders:—

- | | |
|-----------------------------------|--|
| 1. Cantonment Fund Cheques. | 9. Revenue, Civil, and Criminal |
| 2. Municipal Fund Cheques. | Court Deposit Repayment |
| 3. Court of Wards' Cheques. | Orders. |
| 4. Forest Department Cheques. | 10. Sub-Treasury Cash Orders. |
| 5. Opium Department Cheques. | 11. Oudh and Rohilkhand Railway |
| 6. Telegraph Department Vouchers. | Cheques. |
| 7. Postal Department Vouchers. | 12. Supply Bills. |
| 8. District Board Cheques. | 13. Great Indian Peninsula Rail-
way Cheques. |

—(No. 31 of 1886.)

Check Register of Transfer Payments.

No. 127.]

[ART. 317.]

A Check Register of transfer payments should be kept by the Treasury Officer himself in the form appended, and the following procedure should be observed.

C. G. No. 1333,
d. 25-9-1900,
D. 21848.

NOTE.—As transfer payments at a Bank performing the duties of a treasury are entered in the Bank's Daily State, it is not necessary to include them in the Check Register; but notes of these transfers should be carefully made in the cash accounts from the vouchers themselves to enable this office to trace the transfer credits. These instructions do not, however, apply to such transfer transactions as have not to be passed on to the Bank or are finally dealt with in the Treasury.

NOTE 2.—In the case of Treasuries banking with a branch of the Bank of Bengal, the Treasury Officer should apply the necessary check with regard to transfer transactions through the prescribed Check Register, after the Bank's daily State has been posted in the Treasury Registers in accordance with article 705 of the Civil Account Code, *viz.*, see whether the excess of the day's receipt and payments over the total debits and credits in the State represent the total of the transfer transactions noted in the Check Register.

(A.G.'s No. T.M./131, dated 21st May 1904.)

2. Presuming a bill is presented for payment of Rs. 450, partly in cash and partly by transfer, it will be received and examined by the Accountant, who, if he finds it all correct, will enter the gross payment in his cash-book, and the amount which is to be paid by transfer in the receipt side of the cash-book, or in the subsidiary cash-book as the case may be.

3. He will then pass the bill and cash-book on to the Treasury Officer, who, if satisfied of its correctness, will check the entry in the accounts and pass the order of payment as follows:—

	Rs.
Passed for payment in cash... ..	250
Ditto by transfer to credit of	200
	—
Total	450
	—

(Signed)

Treasury Officer.

4. The Treasury Officer will at the same time make the necessary entries in his check register with his own hand.

5. The bill will then be passed on to the Treasurer, who will make the cash payment required and enter the amounts so paid in his cash-book (without any subordinate register of any description). The Treasurer will then stamp the bill "Paid for Rs. 250," and will altogether ignore the order of payment by transfer. The bill will then be retained by him for delivery to the Account Department where the books are compared.

6. If the bill is to be paid wholly by transfer, it will not be sent to the Treasurer, but retained by the Accountant.

7. At the close of the day the Treasury Officer will total the orders passed by him during the day as entered in his "check register" and the total shown under payments by transfer will represent the difference between the Accountant's and Treasurer's cash-books, excepting the transactions connected with the issue of service postage stamps to Public Works Department for cheques endorsed with transfer payment orders, which are included in the Treasurer's cash-book.—(No. 6 of 1900.)

8. The fact that the Treasury Officer signs the entry in the Accountant's cash-book at the same time as he passes the order of payment by transfer will enable him, when checking it with the Treasurer's cash-book, at once to detect any wrong payment made by the Treasurer on any particular voucher.

9. The strict application of these rules will prevent the necessity of maintaining any subordinate registers either in the Accountant's or Treasurer's departments, nor will there be any necessity for the issue of separate *cháláns* for payments by transfer, and Treasury Officers should see that no such registers or *cháláns* are made use of.

NOTE.—This rule should not be read as prohibiting the issue of *cháláns* in the case of money paid to the credit of Government by the Secretary of a Municipality or the Manager of any Excluded Local Fund, nor in the case of amounts credited to District Board from the cheques of Court of Wards and other offices presented at the Treasury for payment.

A.G. 684.T.
A. d. 16-3.
02.
A.G.'s Cir. No.
T.M./2, d.
16-4-04.

Check Register of Transfer Payments.
(To be kept up by the Treasury Officers personally).

Date.	Particulars of Bill.	Amount.	To be paid by—		Excess of receipts and payments in Accountant's cash-book.	Initials of Treasury Officer.
			Transfer.	Cash.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
19th January 1895.	District Board, Cheque No. 197.	168 0 0	120 0 0	48 0 0		
Ditto ...	T. A. Bill, Revenue Establishment.	212 0 0	200 0 0	12 0 0		
Ditto ...	District Superintendent of Police.	18 0 0	18 0 0	...		
	Total ...	398 0 0	338 0 0	60 0 0	338 0 0	A. B.
20th January 1895.	...					
Ditto ...	...				
Ditto ...	...				
	Total ...					
21st January 1895.	...					

NOTE—The check register of transfer payments are not required to be maintained at tahsil treasuries, as under Board's Extant Circular No. 11, Department I, paragraph 14, cash and transfer payment transactions are both recorded in the Tahsil Treasurer's (Tahvildár's) cash-book.

—(No. 120 of 1895.)

Classification of Accounts.

No. 128.]

[ART. 317.

The heads of Revenue and the chief items coming under them are indicated in the schedule printed as Appendix I. Classification. Certain directions relating to the authority required for, and the manner of, recording the most frequently recurring items of expenditure had been collated in Appendix J. If Treasury Officers will study these schedules, much of the correspondence regarding the misclassification of receipts and the vouching for expenditure will probably cease.

2. Treasury Officers should, however, remember that ignorance of Money tendered on the proper classification never justifies the refusal to Government account not receive any money tendered to them as payable to be refused. Government. If they have any doubt as to the classification of an item, it should be shown distinctly, and with sufficient details to indicate its exact nature, as a separate item in the body of the cash-book. No money should ever be refused merely because the Treasury Officer does not know how to classify it.—(No. 66 of 1885.)

(a)—Receipts of the Excise Department.

The subjoined memo. shows the prescribed classification of certain receipts connected with the Excise Department.

2. This classification has been sanctioned by the Comptroller-General, and it should be followed in future.

Item.	Remarks.
1. Sale proceeds of fruit trees, &c., within the Excise office compound.	V.—Excise—if realized by Excise Officers.
2. Do. gunny coverings of opium boxes, &c.	XXV.—Miscellaneous—as it is not always practicable to distinguish between gunny coverings of opium and other boxes.
3. Do. Locks ...	V.—Excise—if sold by the Excise Department
4. Do. distillery sheds and buildings ...	V.—Excise—if the sales are effected under the orders of the Excise Department.
5. Do. Measuring glasses ...	V.—Excise.
6. Do. old furniture ...	V.—Excise.
7. Do. old stores and materials of distillery buildings.	Same remarks as against No. 4.
8. Do. opium boxes ...	XXV.—Miscellaneous—as it may not always be practicable to distinguish the empty boxes in which opium had been received from others at the time of sale.
9. Rent of <i>gánja gola</i> in the Excise office compound.	V.—Excise.
10. Do. of godowns ...	V.—Excise.
11. Do. of distillery land ...	V.—Excise.
12. Do. godown hire ...	V.—Excise—if the godown rent is realized by the Excise Department.

—(No. 143 of 1889.)

(b).—Penalties realized by Collectors under the Bengal Opium Act.

Penalties realized by Collectors under section 10 of the Bengal Opium Act, XIII of 1857, should be credited in the accounts as "Remittances from the Opium Department."

2. A copy of the *chálán* with which the amount of the penalty is paid into the Treasury should be given to the Opium Officer concerned in the prosecution, to enable him to credit the fine in the accounts of the Opium Agency.—(No. 3 of 1897.)

3. Amounts realized by District Officers in adjustment of cultivators' opium accounts (section 16, Act XIII of 1857) should be similarly treated.—(No. 31 of 1899.)

(c).—Patwari Rate.

Receipts on account of the Patwári Rate in these Provinces, realized under Act IX of 1889, should be entered in the register of Incorporated Local Fund Receipts. The total monthly receipts shown in the register on account of the rate should be entered in the corresponding schedule of Incorporated Local Fund Receipts.

2. All charges paid on account of Patwári and Kanúngo establishments chargeable to the Patwári Rate should be entered in the register of Incorporated Local Fund Charges. The details of payments shown in the register should also be entered in the corresponding schedule submitted to this office.—(Nos. 146 and 152 of 1889.)

(d)—Malikana or Proprietary Allowances—Receipts and Charges.

All sums realized on account of *Málikána* should be credited in the register of Land Revenue Receipts, in the columns headed "*Málikána* or Allowance to Excluded Proprietors." No detailed schedule of these amounts need be furnished to this office, but the total of the monthly receipts should be shown against the corresponding head in the schedule of General Revenue—Provincial Services Receipts, submitted with the monthly cash accounts.

2. The payments should be recorded in a separate payment register (Treasury Form No. 68). The corresponding payment schedule (Treasury Form No. 125) is intended to serve the purposes of both schedule and voucher, the payees' receipts being given in the column of the form provided for the purpose. The schedules should be totalled and agreed with the entries in the payment register and submitted to this office bi-monthly in support of the amounts charged off in the lists of payments: they should be signed by the Treasury Officer, but no countersignature is required.

3. Bills on account of *málikána* allowances in their present form contain nothing to show that the allowances, entered therein, are paid to the parties to whom they are actually due. In future a certificate should be given on all such bills to the effect that the allowances drawn by the parties named have been duly paid to the persons entitled to them.—(No. 13 of 1896.)

(e)—Sale proceeds of Opium sold to District Boards' Dispensaries.

With the sanction of the Government of India, Government opium is supplied at cost price, namely, Rs. 8-8-0 a *sér*, to District Boards' Dispensaries for the preparation of tinctures supplied to Charitable Dispensaries. The sale proceeds of such opium should be credited in the body of the Treasury cash account and not included in the amount under sale proceeds of Excise opium credited in Treasury Schedule A, under "III—Excise Receipts," and the quantity sold should be deducted from the *plus* and *minus* memorandum of opium, and shown distinct by a note in the memorandum.—(No. 53 of 1891 and No. 121 of 1895.)

(f)—Receipts and Charges of Towns (Act XIX of 1873).

The cesses levied under section 66 of the North-Western Provinces Land Revenue Act (XIX of 1873), and the charges met therefrom, should be shown in the accounts separately from the receipts and charges appertaining to the Town Fund (XX of 1856).

2. The same form of Treasury Registers and Schedules should be used for both these accounts, the necessary heading to distinguish them being entered in manuscript at the top of the Town Fund forms in use in each Treasury.

3. Separate schedules should be submitted to this office, the totals of which must be recorded separately in the cash account and the monthly lists of payments.—(No. 39 of 1886.)

(g)—Miscellaneous Receipts.

The following receipts are often misclassified in the Treasury Accounts. Their correct classification is shown below :—

Sale proceeds of old stores and materials—To be credited as miscellaneous receipt of the Department to which the articles belong. Thus, sale proceeds of old furniture of Collector's office will go to "1, Land Revenue—Miscellaneous receipts," of a District Judge

or Munsif's office to "XVIA, Law and Justice—Miscellaneous (Civil)," of a Civil Surgeon's office to "XX, Medical—Miscellaneous other items," and so on. When a department has no corresponding receipt head (e.g., the Ecclesiastical Department or the Board of Revenue, or Commissioners), the sale proceeds of their furniture will go to "XXV, Miscellaneous—Sale of old stores and materials."

Sale proceeds of stamp boxes.—To be credited to "XXV, Miscellaneous—Sale of old stores and materials."

Sale of trees, fruits or grass in compounds.—To be credited as miscellaneous receipts of the Department which looks after or has control of them

(h)—Receipts relating to Estates under direct management.

Arrangements should be made to facilitate the daily check of counter-foil of receipts sent to the Special Manager or the Officer in charge with the tahsili siaha received at the Headquarters Treasury.

(A.G.'s No. T.M./57, dated 30th April 1903.)

(i)—Record of District Board receipts.

The District Board receipts should be recorded in a lump sum in the Sub-Treasury *siaha*, the details being given in the remarks column thereof. But when such receipts are accompanied by triplicate *chālāns*, the details need not be entered as one copy of the *chālān* forwarded to the District Board by the Sadr Treasury will furnish necessary details for preparing the District Board accounts (Circulars Nos. 11, dated 11th October 1903, and 17, dated 10th November 1903.)

Sub-Treasury transactions included in the accounts of the next month.

No. 129.]

[ART. 320.

As the code prescribes the submission to the sadr office of a *daily sheet* of sub-treasury receipts, payments and balances, the submission of a consolidated sheet of the transactions incorporated in the sadr accounts of the next month, in terms of Article 324, Civil Account Code, is unauthorized.

A.G.'s No.
18056, d.
19-10-'01.

Remittances between the several Treasure Chests of a district.

No. 130.]

[ART. 321.

The following instructions are issued with the approval of the Local Government:—

Immediately on the arrival at the Head Treasury of a remittance from one of its sub-treasuries, the invoiced amount should be shown in the Treasury books as part of the balance at headquarters. This is effected by removing the amount from the head "Remittances within the district" in the Accountant's Daily Balance Sheet (Code Form 37) to which heading it has been taken on despatch from the tahsíl. By this means the amount becomes part of the "actual balance in District Treasury" and it is also included in the Treasurer's Daily Balance Sheet (Code Form 38). The remittance may be examined in detail subsequently. Any deficiency will be at once realized from the Treasurer, as he is responsible for the proceedings of the Sub-Treasurers at the sub-treasuries, who are his nominees.

Similarly, officers in charge of sub-treasuries should give credit in the sub-treasury daily sheet for the invoiced amount of a remittance received from the Head Treasury immediately on arrival and should at once realize any deficiency discovered on subsequent examination from the Sub-Treasurer of the sub-treasury, as representing the District Treasurer.

2. These instructions regarding remittances within a district are similar to those given in articles 663 and 664 of the Civil Account Code regarding remittances between districts.—(No. 6 of 1881-82.)

Direct payment at Sub-Treasuries.**No. 131.]****[ART. 322.**

To correct irregularities which have been found to exist in the practice of many sub-treasuries, the undermentioned list, which contains the only classes of charges which sub-treasuries have been authorized to pay without a distinct order of payment signed in each case by the District Treasury Officer, is furnished for guidance. District Treasury Officers will instruct Sub-Treasury Officers accordingly.

2. Each order for payment must be signed by the officer in charge of the sub-treasury, and the vouchers stamped "Paid" at the sub-treasury. The Treasury Officer must initial these vouchers in token of their having been examined and accepted by him as correct.

Schedule of Payments which may be made at sub-treasuries without the document being signed by the Sub-Treasury Officer.

1. Pension payments specially authorized by the District Officer.—(Article 952, C.S.R.)
2. Interest on Stock Notes of the Allahabad Circle, subject to the conditions of Civil Account Code, Chapter 13 (4th edition).
3. Repayment of deposits received at sub-treasuries according to rule and for which deposit registers are also kept up at sub-treasuries—(Art. 360, C.A.C.)
4. Cheques against Personal Ledger, and Excluded Local Fund Accounts when the whole of the transactions pass through the sub-treasury, and the ledger of the estates or fund is kept up at the sub-treasury.
5. Cheques of the Forest and Public Works Departments, of Sub-Divisional Officers in the Telegraph Departments, bills of Telegraph Sub-Divisions and offices, payments on receipts of Postmasters of Head and Sub-Offices, according to the system laid down in the Civil Account Code.
6. Refund of Amin's-fees, Court-fees and Process-fees, made in accordance with the Circular Orders of the High Court of Judicature.
7. Commission to Licensed Vendors and Discount to other than Licensed Vendors on the sale of stamps, according to the rates fixed by the Government of India.
8. Refunds of occupiers' and owners' rates under the rules of the Board of Revenue.
9. Allowances to lambardars and other persons under engagement for the collection of occupiers' and owners' rates at Rs. 3-2-0 per cent., or six pies per rupee.
10. Payment on account of the Oudh and Rohilkhand Railway to the extent of the sums shown in the Accountant-General's letters-of-credit.
11. Fees to Sub-Registrars when the Sub-Registrars and Sub-Collectors (Tahsildars) are different persons.
12. Bills presented by the Superintendent of Civil Veterinary Department at the Hapur Sub-Treasury. But the cash assignment will remain on the Meerut Treasury and the Treasury Officer, Meerut, will continue to see that it is not exceeded.
13. Advances under the Agriculturists' Loans Act payable against the monthly letters of credit issued by District Officers.—[A. G.'s No. 19722, dated 19th October 1899.]

Preparation of Monthly Cash Accounts.**No. 132.]****[ART. 326.**

In compiling the first page of the monthly cash accounts at least one inch of clear space should be left between each item to facilitate the classification of the items in question by this office.—(G. L. No. 19 of 1899.)

Correction of Accounts.**No. 133.]****[ART. 326.**

The rules regarding corrections of accounts are as follows :—

Treasury figures should *never* be altered after they have been communicated to this office. Any clerical error, if brought to the Treasury Officer's notice in time, *i.e.* before the submission of the account to this

office, can be, of course, corrected before he issues the account, but errors of any other kind cannot be so rectified.

2. If, after submission of the accounts, any error affecting Government Revenue or Expenditure is discovered, it should be brought to the Accountant-General's notice, to enable him to correct *not the accounts of the Treasury*, but the accounts drawn up in his office on the basis of them. When the error does not exceed one rupee, and affects only revenue or service heads, and does not affect Incorporated Local Funds, a correction need not be proposed: a note should be made in the Treasury Account of the fact.

3. No corrections of accounts of a past year, so far as concerns Government Revenue and Expenditure, can be admitted later than the 15th July.

4. The application for correction should be submitted in the special tabular Form No. 237 of Requisition for correction of accounts. Covering letters should not be written, but the full detail indicated in the form should be entered therein in the columns provided for the purpose, and the form should be numbered, dated, signed, and sent on to the Accountant-General for disposal. The upper portion of the form will be retained in the Accountant-General's office and the slip at foot below the perforated line will be returned to the Treasury Officer, with the blanks filled in, to notify the action taken on the requisition. An office copy of this form should not be kept by the Treasury Officer; a note of the no., date, and contents of the requisition on the face of the Treasury Account will suffice to indicate the correction proposed, and its acceptance by the Accountant-General.

5. The explanation (*i. e.*, statement of cause of mistake and why it was not detected before the account was submitted) of any proposed correction should always be given in the proper column of the requisition form in full detail; it should indicate who is responsible for the mistake, and what steps have been taken to prevent a recurrence of a similar irregularity, as an unexplained demand cannot be entertained. The totals of the original and corrected amounts should always be made out, and should invariably agree.

6. Requisition form should not be used to propose corrections arising out of more than a single error. Several independent corrections should never be proposed in a single requisition.

NOTE.—Each requisition form should propose a debit or a credit to only one detailed head (*vide* Appendix I) of account. Corresponding credits or debits may, however, be given to more than one detailed head.

A.-G.'s No. 1
26215, d.
16-12-98.

7. Corrections of errors which cannot be made in the accounts of the Accountant-General's office for the month in which the errors occurred, owing to the late receipt of application, are carried out in the subsequent month's accounts so as to preserve a correct progressive total.

8. In certifying for the purpose of Revenue Returns the amounts credited in the Treasury, the Treasury Officer should quote first the actual figures of the accounts as originally shown in the accounts rendered by him and state separately any corrections which he may have applied to those figures.

9. If an error is discovered, before the end of the financial year in which it occurred, which involves a correction of the accounts affecting balanced heads (such as Deposits, Advances, Incorporated and Excluded Local Funds, Municipal Funds, &c.), it is necessary on principle, as well as in order to prevent troublesome discrepancies, that it should be rectified in the Treasury Accounts of a subsequent month, by an actual transaction based on a clear voucher, stamped "Paid by transfer to credit of —." Such a correction may be made without reference to this office with the consent of the officer or officers concerned in the administration of the fund, or charged with the supervision of the expenditure under the head or heads affected; but the voucher must state distinctly the nature of the original error and indicate clearly the authority for its rectification. In case of doubt a special reference can, of course, be made to this office.

G.'s No.
027, d. 20-
-1900.

10. If an error is discovered in a balanced head after the close of the official year in which it occurred, but before the accounts of that year are finally closed on 15th December following, it should at once be reported to this office for necessary correction; but the treasury balance should never be corrected without receipt of authority from this office. If an error is discovered later on, it should be corrected in the manner laid down in the previous rule after obtaining the approval of this office.

Punctual Despatch of Monthly Accounts.

No. 134.]

[ART. 326.

The Government has authorized this office to revert to the practice previously in force of notifying in the Gazette all cases of unexplained delay in submission of monthly accounts.

2. Considerable inconvenience is felt in this office in consequence of the practice which prevails in some Treasuries of submitting accounts, vouchers, &c., in the same covers with letters, half margin memoranda, &c. Each Treasury Officer should endeavour as far as possible to transmit cash accounts, schedules, lists of payments, vouchers, and other *returns* and *statements* appertaining to the Treasury accounts in separate covers from those conveying letters and other documents.--(No. 188 of 1889.)

3. As regards monthly accounts, &c., for March, the instructions of the Comptroller-General, given below, should be strictly followed:—

From the Comptroller-General, to the Accountant-General, North-Western Provinces and Oudh, No. 383, dated 16th May 1882.

SIR,—I have to bring to your notice the delay that has in some instances occurred in forwarding the telegrams for March of receipts and outgoings prescribed by Rules 4 A to E (now Article 1537) of Chapter 73 (now 72) of Civil Account Code, and of the Cash Balances. In some cases, the explanations, attributed the delay to the occurrence of the Easter holidays and, in others, to the working of the rule requiring the Treasury Accounts for March to be kept open until the transactions of all sub-treasuries can be included. I am directed to state that it is a well-established rule that holidays must not be allowed to interfere with the transaction of urgent business, and that the cash balance reports and returns received by you at the close of the month from District Officers, for compilation and submission to this office, must on no account be delayed beyond the dates on which they are due. You should instruct the District Officers to make special arrangements to guard against holidays interfering with the proper discharge of this important portion of their duties.

2. . . . If, however, after the close of the month the figures of any sub-treasury are not received by the Collector in time for incorporation in the district accounts; and if in the same way the figures of any district are not received by you in time to be included by you in the general statement of the Province, both you and the District Officer should respectively make the best possible estimate, so as to enable you to render the returns within the prescribed dates. The exact figures should, however, in all cases be subsequently submitted when they are ascertained. At the same time, such estimates are very much to be deprecated, and you should see that District Officers make suitable arrangements for the punctual rendition of these returns, and should not fail to bring at once to the notice of the Local Government any shortcomings on their part in this respect, and communicate the same to this office with the orders that the Local Government may be pleased to make on your representations—(*G. L. No. 1 of 1882-83.*)

District Post Charges how shown in Abstract Account.

No. 135.]

[ART. 328.

District Post charges should not be shown under "Post Office," but under "Civil Expenditure" in the Treasury Abstract Account.

Cash Balance Report.

No. 136.]

[ART. 329.

The Cash Balance Report should not be enclosed in large packets, but sent separately.—(*G. L. No. 40 of 1874-75.*)

Cash Balance Report for March.

No. 137.]

[ART. 338.

One or other of the three certificates (A, B and C) given below should be attached to the Cash Balance Report for 31st March.

A. In the year 19-19, the treasury was able throughout the year to cash notes to the extent of the public demand.

B. In the year 19-19, the treasury was ordinarily able to cash notes on presentation.

C. In the year 19-19, the treasury was not ordinarily able to cash notes.

2. The fact of a treasury being accidentally closed for a day or two for note transactions, need not prevent certificate A being given regarding it.

3. Certificate B will be given for treasuries which were able to cash notes on at least half of the open days of the year, while not able to do so throughout the year.

4. Certificate C will be given for treasuries which were able to cash notes for less than half of the open days of the year.

5. If in the encashment of notes any distinction was made between notes of home or foreign circles, or betw en notes of different denominations, separate certificates in one of the above forms should be given for each class of notes, a "class" being constituted by all notes similarly treated as regards encashment.

NOTE.—The above certificate should be prepared in accordance with the instructions given in letter from the Head Commissioner, Paper Currency, Calcutta, No. 9, dated the 11th April 1901, a copy of which has been supplied to all Treasury Officers and the Agents, Bank of Bengal, Agra, Cawnpore, Lucknow, and Benares, with this office Circular No. 2 (Resource), dated the 19th April 1901. If free encashment of currency notes was restricted to any extent, the extent of restriction, as well as the amount up to which notes were cashed for the General public, should be separately stated by a foot-note in the certificate.

—(*G. L. No. 8 of 1881-82.*)

Closing of Treasuries on other than Revenue Gazetted Holidays.**No. 138.]****[ART. 337.]**

No treasury or sub-treasury can be closed on any day but a public holiday under section 25, Negotiable Instruments' Act (XXVI of 1881). It cannot be closed on civil or local holidays.

2. Under the Negotiable Instruments' Act the power of fixing the dates on which public offices and banks may be closed is entrusted to the Local Government, which notifies these days as public holidays in the Gazette.

3. On all other days the treasury must be opened; and, if it is closed, presenters of drafts and cheques who do not obtain payment would be entitled to legal redress.—(*No. 44 of 1886.*)

Exhibition of Important Notices in the Treasury.**No. 139.]****[ART. 337.]**

No important notice to the public should be exhibited in any treasury until its form has been previously approved of by the Comptroller-General. Broadly speaking any action which may in any way connect the Government of India with the public regarding financial matters should not be taken without a reference to the Accountant-General.—(*No. 13 of 1900.*)

CHAPTER 19—Pension Payments.

MANNER OF PAYMENT ...	140	MORTALITY RETURNS AND	
REVISED FORM OF ANNUAL		NOMINAL ROLLS OF	
(MORTALITY) RETURN	140A	HYDERABAD CONTIN-	
ANNUAL RETURN ...	141	MENT PENSIONERS ...	145A
PENSIONS CHARGEABLE TO		CONTRIBUTION FOR PENSION,	146
BERAR ADMINISTRATION	141A	VERIFICATION OF SERVICE...	147
CONDONATION OF SERVICE ...	143	DITTO BEFORE AP-	
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ABAD CONTINGENT		SERVICE OF RECORD FUND	
PENSIONERS ...	145	HEAD COPYIST ...	150
		DELAY IN SUBMISSION OF	
		PENSION PAPERS ...	15

Manner of Payment.

No. 140.]

[ARTS. 344 TO 347.

(a) — Marks of Identification in the Pension Application.

Column No. 17, headed "marks" on page 1 of the form of Pension Application submitted to this office, is frequently filled in in the most careless manner. The entries are in many cases unintelligible, and in some instances words are written which not only bear no sense but are not to be found in the dictionary.

2. As it is necessary that Treasury Officers should in all cases be able to identify pensioners by their marks, all officers preparing such forms of application should see that these marks are clearly and intelligibly stated, otherwise the papers will have to be returned, which will cause unnecessary correspondence and delay.—(No. 107 of 1896.)

(b) — Pensioners' Correct Address.

All Treasury Officers will, on the first appearance of a pensioner before them to take payment of his pension, note in the column "Residence" in the Collector's half of the Permanent Pay Orders, any additional particulars regarding his correct address that may be thought necessary to ensure its easy identification in case of subsequent non-appearance. Steps should also be taken to ascertain and note similarly from time to time, as may be necessary, any change in the address entered.

2. These instructions apply not only to new pensioners, but also to those who are already in receipt of pensions.—(No. 3 of 1895.)

(c) — Payment on Life Certificates, duplicate receipts of Hongkong Police Pensioners, &c.

The names of the actual payees, in the case of pensioners paid on life certificates, need not be noted on the reverse of Permanent Pay Orders, as required by Article 346 of the Civil Account Code, but only on the *separate* receipts on which such payments are made.

2. In the case of payments to Hongkong Police Pensioners, however, and others whose pensions are stated in their Permanent Pay Orders to be chargeable "to Account Current with London" *separate duplicate*

receipts should be obtained from the payees and attached to the pension schedules rendered to this office.—(*No. 113 of 1894-95.*)

(d)—Receipts for Pension Payments.

The receipt for a Pension Payment must invariably indicate the number of the P. P. O.—(*No. 8 of 1872-73.*)

(e)—Records of Pension Payments in the Bank's Daily State.

A.-G.'s No.
18806, d. 20-
9-99.

The details of pension payments made by a branch of the Bank of Bengal should be entered in a separate schedule, from which daily totals should be posted in the Daily State. This schedule will, along with the vouchers, be sent to the treasury with the Daily State and, after necessary action has been taken, should be returned to the Bank the next day.

(f)—Pensioner to draw Pension in district of residence

Pensioners should be discouraged as far as possible, from the practice of drawing their pensions on a Life Certificate in one district while residing habitually in another.—(*H. L. No. 51 of 1873-74.*)

(g)—Identification and Payment of Pensioners.

Several important rules relating to the identification and payment of pensioners are given below for the use of Collectors and Treasury Officers. It is believed that the rules brought together in this way will prove serviceable to officers in responsible charge of the duty of dealing with the claims of pensioners; the compilation is not to be regarded as setting aside either Civil Service Regulations or Civil Account Code, but only as a convenient and helpful index to some of the most important of the rules contained in these Codes.

A.—NOTES REGARDING THE IDENTIFICATION AND PAYMENT OF PENSIONERS.

I.—Payment of pensions is made generally upon Permanent Pay Orders issued by Accountant-General.—[Art. 342, C. A. C.] Collectors' halves of pension payment orders should be under the key of the Treasury Officer only, and not available for reference to his subordinates without his knowledge and sanction (Note 1 under Art. 943, C. S. R. and G. L. No. 3, dated 29th June 1885.)

II.—Gratuities are paid only on authority received from the Accountant-General.—[Art. 349, C. A. C.]

NOTE 1.—Payment of pensions and gratuities is sometimes made on "Anticipatory Orders" issued by the Accountant-General under the provisions of Art. 925, Civil Service Regulations.

NOTE 2.—The voucher for the payment of a gratuity must be receipted by the person legally entitled to it, not by the Head of the Office or of the Department in which he formerly served.

NOTE 3.—On appearance of a pensioner claiming pension, his personal marks should be checked by, and the signature to the receipt compared with, the original Pay Order.—[Art. 344, C. A. C.]

III.—Payment is to be made only to the pensioner in person with the following exceptions:—

(a) To persons specially exempted by the Local Government.—
[Art. 945, C. S. R.]

- (b) To persons unable to appear on account of bodily illness or infirmity.—[Art. 945, C. S. R.]

Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible officer of Government, or other well-known and trustworthy person.

- (c) To females unaccustomed to appear in public.—[Art. 945, C. S. R.]

Payment in such cases is made on production of a Life Certificate signed by two or more persons of respectability in the town, village or pargana, or by two or more responsible officers of Government.—[Art. 945, C. S. R., and Art. 345, C. A. C.]

- (d) To any person sending a Life Certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned Officer who before retirement exercised the powers of a Magistrate or by a Chaplain or any Gazetted Officer of Government (Art. 946 of the C. S. R.)

NOTE 1.—In these cases the Disbursing Officer must take precautions to prevent imposition and must, at least once a year, require proof independent of that furnished by the Life Certificate of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending; and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.—[Art. 947, C. S. R.]

NOTE 2.—When sanction is given for the non-appearance of a male pensioner, a note will be made on the Permanent Pay Order of this sanction and of the form in which proof was given at the beginning of the year of the pensioner's continued existence, e.g. "Pensioner visited the Collector on _____;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.—[Art. 342-1, C. A. C.]

NOTE 3.—Payment for a short time only is permitted without the production of a fresh Life Certificate in cases in which a guarantee for refund has been given.—[Art. 340-1, C. A. C.]

NOTE 4.—When payment is made on a Life Certificate, it should be made only for months completed on or before the date of the certificate.—[Art. 346-1, C. A. C.]

NOTE 5.—A pensioner of rank may be privately identified by the Disbursing Officer, and need not be required to appear at a Public Office.—[Art. 947-2, C. S. R.]

NOTE 6.—A pensioner drawing pension in India is required to append to his bills a certificate as follows:—

"I declare that I have not received any remuneration for serving in any capacity either in a Government establishment, or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due."

In the case of a pensioner permitted under Chapter XXI of the Civil Service Regulations to draw pension after re-employment, this certificate should be modified according to the facts.—[Art. 953 (b), C. S. R.]

NOTE 7.—District Officers should inquire immediately into the cause of the non-appearance of any pensioner to draw his pension.—[Art. 346-7, C. A. C.]

NOTE 8.—When the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.—[Art. 346-3, C. A. C.]

A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage and should be attached to the bills for pension for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half-year."

____Widow
____Daughter } of the late_____

"We certify, to the best of our knowledge and belief, that the above declaration is correct."²²

(To be signed by two responsible officers or well-known persons).—[Art. 346-4, C. A. C.]

NOTE 9.—The Disbursing Officer is personally responsible for any payment wrongly made. In case of doubt, he should consult the Accountant-General.—[Art. 947-1, C. S. R.]

NOTE 10.—In cases in which political pensioners do not appear in person to receive payment of their pensions, if the Disbursing Officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government, through his immediate superior, for orders. Payment of the pension, however, should not be suspended pending the result of such reference.—[Art. 346-2, C. A. C.]

NOTE 11.—If the Disbursing Officer entertains any doubt as to the identity of a Police pensioner, he may require the Local Inspector of Police to identify the pensioner. The Inspector would then be responsible for the correct identification of the pensioner.—[Art. 948, C. S. R.]

NOTE 12.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.—[Art. 247 (a) 2, C. A. C.]

IV.—A pensioner not resident in India may draw his pension at any Treasury in India through a duly authorized agent, who must either produce a Life Certificate signed by a Magistrate, a Notary, a Banker, or a Minister of Religion, on each occasion, or execute a bond to refund overpayments, and must produce a Life Certificate at least once a year. The pension of such an officer should not be paid on account of more than a year after date of the Life Certificate last received.—[Art. 949, C. S. R.]

B.—REGARDING ARREAR PAYMENTS OF SERVICE PENSIONS.

I.—A pension should, under no circumstances, be paid for the first time in arrears for more than six months, without special orders of the Local Government.—[Art. 943-3, C. S. R.]

II.—If a pension remains undrawn for more than six months, the Permanent Pay Order must be returned to the Accountant-General, and the pension ceases to be payable. If the pensioner afterwards appears, the Disbursing Officer may reclaim the Permanent Pay Order and renew his payments; but the arrears cannot be paid without the orders of the Accountant-General.—[C. S. R., Arts. 956 and 957.]

NOTE.—In column 8 of the prescribed form of application for arrears it should be stated whether the pensioner has been clearly identified.

III.—On the death of a pensioner payment of any arrear actually due may be made to his legal heirs, provided that they apply within six months from his death: it cannot be paid thereafter without the sanction of the Local Government; but if the arrears do not exceed Rs. 100, and the case presents no peculiar features, the Accountant-General is empowered to pass the arrears on his own authority.—[Art. 959, C. S. R.]

C.—POLITICAL PENSIONS.

Rules for the payment of Political Pensions in Oudh will be found in Notification No. 212, dated 30th May 1877, printed at page 657 of the *North-Western Provinces and Oudh Gazette* for that year, and for the payment of Political Pensioners in the North-Western Provinces, in Board's Circulars, Volume I, Part II, Department VI (Loans and Pensions).

The power delegated to Commissioners of transferring payment of pensions from one Treasury to another does not extend to Political Pensions.—(*No. 15 of 1869*.)

(h)—Pensions of the Calcutta Police Superannuation Fund.

Under the sanction of the Government of India and the Comptroller-General, the following instructions should be observed regarding the payment, with effect from 1st April 1901, of pensions of the Calcutta Police Superannuation Fund :—

(1) These pensions were formerly paid on receipt by the Treasury Officers of remittances from the Police Commissioner, Calcutta. They will be paid from General Revenues like ordinary pensions, subject to subsequent adjustment in the accounts.

(2) Permanent pay orders for the payment of these pensions will be issued by the Accountant-General, Bengal, in Form 27 of Appendix to Civil Service Regulations, with the words "Calcutta Police Superannuation Pension Fund—Adjustable by Bengal" prominently printed in red ink at the top.

(3) To enable the Accountant-General, Bengal, to issue such permanent pay orders, Treasury Officers will return to him at once all the permanent pay orders issued under the old system by the Police Commissioner, Calcutta, after noting on the reverse the month up to which payment has been made.

(4) A separate file and register should continue to be kept for these permanent pay orders.

(5) Payments of these pensions should be made on ordinary pension bill forms, but the words "Calcutta Police Superannuation Fund" should be entered in red ink at the top. Payments are to be entered in a separate Schedule V (b) (Treasury Form No. 123A), headed "Calcutta Police Superannuation Fund," which together with the vouchers, should be submitted to this office twice a month with the lists of payments for transmission to the Accountant-General, Bengal, for audit.

(6) All correspondence regarding the payment of these pensions (including the renewal of permanent pay orders and transfer of payment) should be conducted by the Treasury Officers direct with the Accountant-General, Bengal.—(*No. 18 of 1901*).

(i)—Hongkong Police Pensioners.

The Code prohibits payments of Hongkong Police pensions on consolidated receipts. Such pensions should, therefore, be paid in future on separate receipts, which should be stamped if the amount drawn exceeds Rs. 20.—(*No. 72 of 1892*).

(k)—Mutiny Pensions.

Mutiny pensions granted to females lapse on remarriage.—(*G. L. No. 6 of 1872-73*.)

(1) — Pensions to inferior Servants.

Pensions granted to officers on the inferior scale should be entered in the pension schedule in the column prescribed for "Superannuation and retired allowances," instead of that for "Compassionate allowance," where they have hitherto been entered.—*No. 8 of 1886.*)

(m) — Thumb impressions substituted for seals or marks.

Art. 9 (f).

Under orders of the Local Government attested thumb marks should be taken in acknowledgment of receipt of pensions in the case of illiterate pensioners and the practice of using seals should be discontinued. In the case of persons of rank and consideration, thumb impression should be taken wherever so required by the rules regarding thumb impressions. Otherwise those who can write should sign their names instead of affixing their seals.—*No. 616 of 1901.*)

2. The following rules on the subject, prescribed by the Government of India, should be carefully observed :—

- (1) All applicants for service pensions, with the exception of those hereinafter mentioned in rule 9, shall, at the time of preparation of their applications (which will be in duplicate) for pension, make, before the head of the office, in the first page of their application for pension against entry "17. marks," an impression of the ball of the thumb of the left hand.
- (2) An impression similar to that mentioned in rule 1 shall, at the same time, be taken on a slip of paper, and shall be attached to the application for pension.

"NOTE.—The following endorsement should be made on the slip of paper on which thumb impressions are taken under rule 2 or rule 6 :—

Endorsement.

(To be written below the thumb impressions.)

Thumb impressions of.....
 late
 Taken before.....
 Name of officer.....
 Designation of officer.....
 On (date).....

G. I. F. D.,
 No. 686A., d.
 10-2-03.

- (3) These impressions will be sent together with the pension papers to the officer reporting on the claim to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter be forwarded by the sanctioning authority to the officer who audits payments of the pension.
- (4) The impression given on the application for pension will serve in the auditing office as a permanent record of the impression, while that given on the separate slip will be pasted on the disbursing officer's half of the permanent pay order.

- (5) In the case of non-service pensioners, the thumb impression shall be made on the descriptive-roll in presence of the officer preparing the roll.
- (6) In the case of non-service pensioners, an impression shall also be taken, by the office preparing the descriptive-roll on a separate slip of paper, and this shall be sent, together with the roll, to the auditing officer.
- (7) In the case of non-service pensioners, the impression given on the descriptive-roll will form the auditing officer's permanent record, and that given on the slip will be pasted on the disbursing officer's half of the permanent pay order in the space provided therein for the signature of the pensioner.
- (8) On the first appearance of a pensioner on or after April 1st of each year, the disbursing officer will, except in the cases of pensioners mentioned in rule 9, take an impression of the thumb of the pensioner's left hand on his pension bill, and, besides identifying the pensioner from the other particulars given in the disbursing officer's half of the permanent pay order, identify him from a comparison of the impression given on the bill with that pasted on the permanent pay order, and in case of difference in the two impressions, will refer the matter to the officer before whom the impression pasted in the permanent pay order had been made, or take such other action as may seem necessary to clear up the difference.
- (9) Except native princes, European ladies, persons who have been gazetted officers, and those specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification) all pensioners shall be liable to the operation of these rules.
- (10) *Parda-nashin* ladies and illiterate pensioners shall give a thumb impression on their bills before the person granting the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.
- (11) On the renewing of a permanent pay order, the original impression shall be cut off from the old and attached to the new order.
- (12) In the case of pensioners now on the pension list disbursing officers will, on the next occasion on which each pension is paid, and after careful identification of the pensioners, take his or her impression on the permanent pay order.
- (13) A thumb impression should also be taken in the Service Books of persons in service in the space for "Personal marks for identification." In all cases when an officer is sent for Medical Examination, the Examining Medical Officer or Board should be asked to obtain the thumb impressions of the candidate for appointment, leave or pension on the medical certificate. This last impression should, afterwards, be verified with that in the Service Book by the head of the office.

3. Impressions should be taken in the following manner :—

A small quantity of aniline or blue-black ink (which will be supplied by the Superintendent of Stationery, Calcutta,) should be well rubbed

with an India rubber roller on a tin slab, until a very thin even layer is formed. The ball of the thumb of the left hand of the pensioner, after being wiped, shall be laid on the inked slab and rolled from side to side (not rubbed) until sufficiently inked (this can be learnt from experience), and then lightly and carefully rolled on the paper on which the print is to be taken, in such a way that the pattern of the whole of the ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any side movement either at the time of applying or removing the thumb, will cause a smudge and spoil the impression.

A.-G.'s Circular No. 10 (Pen.), dated 11th March 1898.)

(n)—Payments to Native Military Pensioners.

Rules for payments to Native Military Pensioners from Civil Treasuries are given in Appendix K.

No. 140A.—Revised Form of the Annual (Mortality). Return of Pensioners.

Under the orders of the Government of India, the age groups below 51 and above 85 in the annual (mortality) returns of pensioners (Treasury Form No. 149) for 1903-1904 and succeeding years should be divided into periods of 5 years as shown below:—

0—5	21—25	41—45
6—10	26—30	46—50
11—15	31—35	56—60
16—20	36—40	61—65

A.-G.'s Cir. No. 28 (Pen.) of 1903-1904.

Annual Return.

(a)—Pensioners paid from General Revenues.

No. 141.]

[Art. 318.

G. I. F. D.,
No. 1761, d.
18-7-77, to
A.-G., Mad-
ras.

The annual return of pensioners should contain the names only of pensioners whose pensions are chargeable to the General Revenues (including Provincial), but should not include the names of persons in receipt of pensions chargeable to Local Funds or other bodies financially independent of the Government of India or of those in nominal possession of compensations granted to pagodas or mosques in lieu of lands resumed, or other similar compensations which partake of the nature of annuities either terminable within a stated period or interminable.

(b)—Annual Return of Mortality among Pensioners.

A separate annual return of mortality among pensioners may, in future, be submitted to this office in Form No. 17 of the Civil Service Regulations, for each of the following classes of pensioners:—

1. European—Civil.
2. Native—Civil.
3. European—Marine.
4. Native—Marine.
5. Hyderabad Contingent.

2. Each return should be in three parts : (1) for pensions not exceeding Rs. 10 a month ; (2) for pensions exceeding Rs. 10 but not exceeding Rs. 50 a month ; (3) for pensions exceeding Rs. 50 a month.—(*No. 8 of 1896.*)

3. A nominal roll of pensioners in the following form should accompany the Annual Mortality Return of Pensioners. The returns for each class should be divided into three parts, corresponding to those in which the mortality returns are prepared. The entries in the roll should be made in serial order according to the age of each pensioner, and not according to the numbers of Permanent Payable Orders :—

Number of P. P. O.	Name of pensioners.	Monthly amount.	Age last birthday.	* Remarks. (* For noting deaths, transfer from the last period of age, and the fact of names being new).

—(*No. 7 of 1899.*)

(c)—Monthly Report of casualties among Pensioners.

A monthly report of casualties among pensioners is submitted to the Accountant-General from each Treasury. The return should include native pensioners only, as the death of a European pensioner is reported at the time it occurs.—(*No. 42 of 1884.*)

(d)—Mortality returns of Hyderabad Contingent Pensioners.

The names of Hyderabad Contingent Pensioners should henceforth be included in the annual mortality returns of Civil pensioners, prescribed in Article 1045 of the Civil Service Regulations.—(*No. 73 of 1893.*)

141A.—Pensions chargeable to Berar Administration.

Under Government of India orders the amounts for superannuation allowances and pensions paid, with effect from 1st April 1903, on account of Berar are to be adjusted finally in the province in which the payment is made. Pensions chargeable to Berar Administration (not Hyderabad Contingent) should not after the 31st March 1903, be paid on separate vouchers, but should be included in the Consolidated Pension Bills.

(*General letter No. Pen. 20A. of 1902-1903.*)

Condonation of interruptions in Service.

No. 143.]

[ART. 422, C. S. R.

When it is desired to apply for condonation of an interruption in the service of an officer who has retired, or is about to retire from Government service, the application must be submitted to Government through this office. Such applications should not be made before an officer's application for pension is submitted.—(*No. 175 of 1889.*)

Re-employment of Pensioners.

No. 144.]

[ARTS. 510—524, C. S. R.

The notice of re-employment of any Civil pensioner should be sent immediately when a person, who has retired from Government employ, is reappointed either temporarily or permanently to any establishment

paid from Imperial or Provincial Revenues or from Incorporated Local Funds, the amount of pension, gratuity or bonus granted to him on retirement being also specified.

2. Treasury Officers are personally responsible that the declaration of non-employment prescribed in Article 953 (a) is understood by every pensioner. They should, therefore, see that the declaration, which is printed in English and vernacular on all pension bills, is duly explained to every pensioner.

3. A person in receipt of a compensation or an invalid pension may draw his pension and the pay of his new appointment, provided the sum of both does not exceed the pay he drew immediately before retirement [Articles 514 (a) and 519]. If, however, the sum total exceeds the pay of his last appointment, his pension should be held in abeyance by the amount of excess. There is, however, no objection to his receiving higher pay on re-employment than his old pay, if he ceases to draw any portion of his pension.

4. Under Article 520 of the Civil Service Regulations, a person in receipt of a superannuation pension cannot be re-employed under Government without the previous sanction of the Government of India, or under a Local Fund, *either Incorporated or Excluded*, without the sanction of the Local Government. A person in receipt of a retiring pension cannot, under Article 521, be re-employed in service under Government or under an Incorporated Local Fund without sanction of the Local Government. But in both these cases if his re-employment is sanctioned by Government, he is entitled to draw full pension in addition to full pay.

5. The Treasury Officer should therefore be particularly careful to make inquiries as to whether a superannuation pensioner is re-employed in service paid from a Cantonment, Municipal, or any other Excluded Local Fund, and if, on inquiry, any such re-employment is discovered, it should be immediately reported to this office and the pension withheld till the sanction of the Local Government has been received.—(No. 74 of 1892.)

Re-employment of Hyderabad Contingent Pensioners.

No. 145.]

[ARTS. 583, &c., C. S. R.]

The provisions of Articles 527, 528, 748, and 749 of the Civil Service Regulations are applicable to the pensioners of the Hyderabad Contingent, as well as to all other native Military pensioners.—(G. L. No. 89 of 1894.)

No. 145A.—Annual Mortality Returns and Nominal Rolls of Hyderabad Contingent Pensioners.

As charges on account of Hyderabad contingent pensions have, with effect from October 1902, been debited to the Military Department, the consolidated mortality returns will in future be prepared by that Department. The Annual Mortality Returns of such pensioners (Article 348 of the Civil Account Code) for 1903-1904 and subsequent years, together with their nominal rolls, should therefore be submitted direct to the Pay Examiner, Bengal Command, Calcutta, instead of to this office, soon after the close of each financial year.

Contribution for Pension.

No. 146.]

[ART. 862, C. S. R.]

When men are engaged for short periods to serve as special or extra guards, for which payment is made by the persons employing them, on the understanding that they are not likely to be drafted into the regular police at the close of those periods, no charge for pensions should be made, as such service will not count towards pension; but when men are enlisted without such understanding, as in the case of extra police under Act V of 1861, these men being generally drafted into the regular police at the expiry of their period of employment, their services, not being temporary, will count for pension, and the charge for pension should therefore be made.—(*G. L. No. 86 of 1873-74.*)

Verification of Service.

No. 147.]

[ART. 841, C. A. C.]

With reference to Articles 907 (*c*), and 910 of the Civil Service Regulations, prohibiting the preparation of the regular pension application in Form 15 until an officer has actually retired from the service, and until the verification of his service is completed in the manner prescribed in Article 908, the Accountant-General is authorized, under instructions from the Comptroller-General, to refuse to accept any application for pension or gratuity in Form 15, unless the prescribed verification certificates have been obtained from the Account Offices concerned and elsewhere, before sending the application.

2. When an officer in superior grade applies for pension or gratuity within six months of the date of application, or intends to retire from the public service within six months, he should prepare, or cause to be prepared, a detailed statement of services in the prescribed form which should then be submitted, by the Head of the office or Department, to the Account Officer concerned, for verification as required by Article 908. If, during the term of his service, an officer has served in several departments or provinces, separate statements of the period claimed in each province or department should be submitted to the Account Officer concerned. When this verification is completed, and not earlier, the regular pension or gratuity application in Form 15 should be prepared, the history of service on the second page, as shown in the specimen form at page 428, and all other entries and remarks in accordance with the provisions of the Civil Service Regulations being filled in. When any portion of the service claimed cannot be verified from the records of the Account Offices, the procedure enjoined in Rules (*d*) and (*e*) of Article 908 should then be adopted.

3. The records of the Account Offices are incomplete for service in the inferior grades, and in these cases the service claimed should be verified for such periods as may admit of verification from the records of the office in which the applicant served, and its correctness certified at foot of the history of service on the second page of the application. Rules (*d*) and (*e*) under Article 908 prescribe the mode of verification of service which cannot be verified from available official records.

4. An abstract in English of vernacular documents, such as *parwānas* and affidavits relied upon for verification of the service claimed, must invariably be submitted, duly authenticated by a gazetted officer.

5. A list showing the establishments of the several departments, the records of which are available in the Accountant-General's Office, for verification of service in the superior grades for the periods stated is appended.

List showing the Departments and Districts, the service in which in superior grades is susceptible of verification from the records of the Accountant-General, United Provinces of Agra and Oudh.

Number.	Districts or departments.	Period for which the books of establishment are available in the Accountant-General's Office.	Remarks.
1	Service in the Ajmer and Marwara districts.	Up to 31st March 1871 ..	After this date to the Comptroller-General (now Comptroller, India Treasuries).
2	Ditto in the Inland Customs Department in the North-Western Provinces and Oudh.	Up to 28th February 1875	Ditto ditto.
3	Ditto in the Survey Department in the North-Western Provinces and Oudh.	Up to 28th February 1871	Ditto ditto.
4	Ditto in the Forest Department.	Up to 31st March 1872...	Ditto ditto to the Conservator of Forests, North-Western Provinces.
5	Ditto in all other Departments in the North-Western Provinces.	From the year 1870 ...	...

NOTE.—Establishment Registers for 35 years only are to be preserved under Art. 1703-III—(1) of the Civil Account Code.

—(No. 9 of 1881-82.)

Verification of Services before preparation of Pension application.

No. 148.]

[ART. 841, C. A. C.]

Attention is drawn to paragraph 2 of Government Circular No. 4511—X, dated 22nd October 1885, which requires that the verification of a non-gazetted officer's services shall be *completed* before a pension application is submitted in his behalf, through this office, to Government. This rule has not been always observed, and, as a result, the records of this office show as pension cases more than nine months old, and still undisposed of, cases that, with reference to the orders above quoted, should not have been received as *pension cases* at all when they were in the state in which they were sent; the responsibility for the delay in their disposal therefore often appears to rest with this office, when it really rests with those who have not completed the verification properly.

2. The circular referred to was drafted in accordance with the views of the Government of India as expressed in their letter No. 254, dated 16th April 1885, to this Government, in which also it was laid down that *pension cases* should not be confused with *verification cases*, and that the former should be submitted only *after the services of the applicant had been completely verified*.

3. Any application for pension received before the verification of the applicant's services is complete will be returned to the officer submitting it, with the remark that it cannot be received in that state as a *pension case*, but that it can be accepted as a *verification case* if the forms of application for pension are removed. The responsibility for undue delay in the disposal of an applicant's pension case after his retirement will thus distinctly rest in future upon the head of his department, and this office will be freed from an apparent responsibility which was not a real one.

4. In the case of a gazetted officer, a formal verification of his services is unnecessary, except when a portion of his service has been passed in non-gazetted appointments; in which case a statement of his services should be submitted to this office before his application for pension or gratuity is drawn up.

5. The order of Government as to previous verification does not refer to *inferior officers*, and their pension papers may therefore be submitted without such verification through the controlling officers concerned. But as the records of this office are incomplete all such applications should be accompanied by all the documents necessary for proof of the service therein recorded, such as—

- (1) Service-book.
- (2) Last-pay certificate.
- (3) Medical certificate (in the case of an applicant for *invalid* pension or gratuity, less than 60 years old) countersigned by a Medical Board.
- (4) Written statements and all the collateral evidence procurable (see rules under Article 908 of the Civil Service Regulations) after the authority receiving the application is fully satisfied of their correctness, completeness and agreement with each other.

6. If this office discovers discrepancies or irregularities in applications for pension, they will be returned to the head of the office for completion.

7. In the case of inferior officers, a portion of whose services has been superior, this portion of course requires previous verification in this office before the pension application can be submitted.

8. There are therefore three classes of officers, divided thus :—

- I—Superior { (1) Gazetted,
 (2) Non-gazetted,
II—Inferior,

and the application must be prepared in accordance with the rules above laid down according to the class to which the officer belongs.—(No. 129 of 1888.)

Service under Local Funds when pensionable.

No. 149.]

[ART. 797, C. S. R.

The orders on the subject of the grant of pension to Local Fund establishment are contained in Resolution of Government, North-Western Provinces, No. 732A., dated 12th July 1871, and rules thereto

annexed. These rules refer to the Road, Ferry, School, Local Cess, and Nazul Funds only. The District Dak Fund has been admitted by Government of India, Financial Department, No. 3535, dated 30th October 1880. Service under a Pound Fund is not pensionable (Government, North-Western Provinces, No. 296A., dated 19th April 1870) Municipal, Town, Cantonment, and Dispensary Funds are excluded, and service as miscellaneous muharrirs in tahsil does not count. Service under Patwari, * Ganges Toll and Record Funds have not been declared pensionable, since, though under the consideration of Government when the above resolution was recorded, they have not been included in the list. Applications for pensions from the funds under which service has been declared to give a title to a claim to pension, though not an absolute right, should conform in every respect to the rules relating to applications for pensions paid from the general revenues. There are three classes who may have claims to pensions under the Local Fund rules :—

- (1) Those with service prior to the 12th July 1871.
- (2) Those whose service commenced subsequent to that date, but without any engagement in respect of pension.
- (3) Those with service under specific engagement, or in a class in favour of which Government may make a specific concession.

“In respect of the 1st and 2nd classes there can be no claim to receive a pension or gratuity as a right either by rule or by special engagement. But still it is possible that the grant of some allowance may, under certain special circumstances, be expedient, and in this view committees in charge of the funds specified are authorized to propose old servants for pension or gratuity when, for any special cause, they may think them to have a strong claim on such fund. The current revenues may be made responsible for pension as a first charge, or if the pensions against any fund should grow in number, it might be a question whether a pension reserve calculated at the capital value of the various claims might not be created out of such funds. In regard to class 3, supposing individual officers to be engaged, on condition of receiving pension, or supposing a class of officials to be declared as entitled, it would apparently be necessary to make a reserve fund in the manner above suggested, or to provide for the formation of such a fund by deductions from salary or payments to account in such salary to be carried to a reserve pension fund calculated to meet the claims that might be made against it.”—(No. 17 of 1879.)

Non-pensionable Service.

No. 150.]

The service of the following classes of officers shall be held to be non-qualifying for *pension*, but for all other purposes it should be treated as *permanent* :—

- (a) Copyists, arrangers and weeders in Record Fund Establishments.
- (b) Sale clerks.
- (c) Karkamans.
- (d) Traffic Registration employés.—(No. 1 of 1901.)

NOTE.—Traffic Registration employés should for all other purposes be treated as permanent except in cases where the appointment is made for a definite temporary period.

[G. O. No. 1441/X.—H.-47, dated 4th April 1902, Diary No. 19.]

* Service of Kanungos (Supervisor, Sadr and Registrar) and of Patwari Teachers are qualifying for pension.—(G. O. 463—X, d. 20-1-97.)

Service of Record Fund Head Copyist.

The service of head copyists on the Record Fund Establishments is pensionable with effect from the 1st December 1902 (*vide* Government of India, Revenue and Agriculture Department No. 1878-2404, dated 16th December 1902.)

Delay in the resubmission of pension papers by Heads of Offices.

No. 151.]

[ART. 929, C. S. R.

In a large number of pension cases the papers connected with the case are forwarded to this office in a very incomplete state. This necessitates their return to the head of the office concerned, and unnecessarily long delays are often allowed to occur before they are retransmitted with the necessary explanations. In many instances the papers have not been returned until after the issue of repeated reminders from this office.

2. These delays not only interfere with the work of this office, but swell the list of pending cases which is required to be submitted to the Government of India at the close of every quarter. They also involve great hardship to the applicants for pension, and all officers are warned by Article 929 of the Civil Service Regulations against allowing these delays to occur. Heads of offices should take such measures as will prevent or shorten to the utmost any such delays.

3. Any special instances of prolonged and unnecessary delay will be brought to the notice of Government in this office annual report on the Pension Department.—(No. 65 of 1887.)

Chapter 20.—Deposits.

PARTITION CLERK'S FEES ... 152(a)	TAHSILI CASH ORDERS ... 153
ATTACHED ESTATES ... 152(b)	INSTRUCTIONS FOR CANCEL- LATION OF CASH ORDERS 153A

Personal Deposits.

No. 152.]

[ART. 355.

(a)—Ten per cent. Partition Clerk's fees and Partition Amin's fees

In the districts in which the system of payment by piece work is in force, the fees realized in partition cases should be credited 90 per cent. to Revenue Deposits and 10 per cent. to Personal Ledger under the head "10 per cent. Partition Clerk's fees." Where the system of paying fixed salaries to Partition Amíns exists, the whole of the fees realized in Partition cases should be credited to Personal Ledger under the head "Partition Amin's fees."

(b)—Attached Estates.

Ancestral property leased on farm or managed by the Collector, or otherwise saved from sale under section 323, clause (2) of the Code of Civil Procedure, comes under the term "attached estate" in this rule and a Personal Ledger may be opened for the transactions involved in such proceedings without special sanction. The sums at credit of the Personal Deposit Account are transferred to Civil Court Deposits periodically, the requisite intimation being sent to the Civil Court by the Treasury Officer in the prescribed form.—(No. 20 of 1882-83.)

(c)—Consolidated Fund for Attached Estates.

The proceeds of the rate levied for the collection and management of estates attached for arrears of land revenue of estates whose settlement has been annulled, and the expenditure met therefrom should where necessary, be recorded in a separate Personal Ledger account styled "Consolidated Fund for attached estates." This Personal Ledger account for the Common Fund does not in any way affect the existing Personal Ledger accounts which are maintained separately under Article 355 of the Civil Account Code, for the income and expenditure of each attached estate or those separately maintained of annulled estates under the orders of the Government of India.

(d)—Annulled Estates.

The Government of India have directed that, from 1st April 1902, the transactions of Estates held under direct management of Government after annulment of settlement should be recorded under Personal Deposits.—(No. 5 of 1902).

These Personal Ledger accounts should, however, be kept entirely separate from those of the Court of Wards and attached Estates, and should be shown under a separate head "Annulled Estates" in the monthly schedules of Personal Ledger Accounts.—(General letter No. 11 of 1902-1903.)

Tahsili Cash Orders.

No. 153.]

[ART. 368.

Orders for payment of money from a Sub-Treasury should never be issued independently of the Treasury Department.

Mode of issue.

Any departure from this rule lays open the door for fraud.—(G. L. No. 56 of 1873-74.)

2. The Sub-Treasury Personal Ledger is used for cash orders only, its object being to keep an account and so to facilitate a watch on the amounts of the cash orders till they are paid at the Sub-Treasury.

3. A cash order must be paid at the Sub-Treasury by a single payment, and not by instalments.

4. When a bill is wholly payable at a single Sub-Treasury a cash order is not issued, but the bill is simply endorsed for payment at the Sub-Treasury, no entry being made in the Treasury Accounts until the bill is actually paid at the Sub-Treasury.

5. It is only when a bill is payable partly at the District Treasury and partly at a Sub-Treasury, or partly at one and partly at another Sub-Treasury, that it is necessary to charge off the whole amount in the Treasury Accounts and to issue cash orders on the Sub-Treasuries, the amounts of which are entered in the Sub-Treasury Personal Ledger. —(No. 17 of 1882-83.)

6. Cash orders may be issued in exchange for cash received into the Treasury to Police Officers in the following exchange for cash. *Police Officers* in the following cases :—

(a) Cash orders may be issued, on the requisition of any Police Officer of not lower rank than an Assistant District Superintendent of Police, or where there is no such officer, a European Reserve Inspector who is in charge of the office of District Superintendent of Police—

(i) in exchange for cash for the purpose of remitting the pay of men and officers of the force received back from out stations owing to their transfer from one station to another after the pay bill is cashed;

(ii) for the remittance of imprest money for the repairs to police station buildings;

(iii) for the purpose of remitting to Sub-Treasuries miscellaneous amounts, except pay and leave allowances, received by them in the course of their duty from other districts for payment to persons not residing at or near the headquarters.

(b) Should application be made by Police Officers of not lower rank than that above named for their issue for cash in any case similar to those above-mentioned, but not exactly covered by clauses (i), (ii) and (iii), cash orders may, if it be considered obviously to the public advantage, be granted without previous reference to this office. All doubtful cases should, however, be referred for orders.—(No. 114 of 1895.)

7. Cash orders on sub-treasuries may be issued for payment of diet money to witnesses in Rent and Revenue cases. There is no objection to a single cash order being issued for all the amounts of diet money to witnesses payable at the same tahsil provided the details of amounts payable to each payee are noted thereon. When witnesses reside in other districts, the remittance should be made by means of Remittance Transfer Receipts [Article 143(a)], as such remittances should be treated as on *bona fide* public purposes.

Money received into the Treasury at the instance of Rent or Revenue Courts should therefore be credited in the register of Personal Deposits or in that of Remittance Transfer Receipts issued, and cash orders or Remittance Transfer Receipts granted, as the case may be.

A.-G.'s No.
22536, d. 12-
12-01.

NOTE.—It is not necessary to issue separate cash orders for each *thana*. A single order payable from the same tahsil may be issued for amounts required for police stations subordinate to that tahsil. The details of amounts payable to different *thanas* should be noted therein.

The undisbursed amount of a cash order, if any, may be placed in the *kharij-az-siaha* (*vide* para. 44 of the Board's Extant Circular No. 11—IX), but the money should remain in the *siaha* for as short a time as possible, due notice being given by the tahsildár or the officer in charge of the Sub-Treasury to the police officers concerned in cases of delay in receiving money. The payment should be made to the Sub-Inspector in charge of the police station or to a subordinate officer if the former cannot for any reason proceed himself to the tahsil or Sub-Treasury on a written order of the Sub-Inspector in charge (*vide* clause 2 to rule 2 under para. 35 of Section VI of the Police Manual, Volume I.)

8. Cash orders may also be issued in certain other cases given in the list A below. In any other case not covered by In other specified cases. the present orders, in which application for a cash order is made by a Government officer, and it may appear to the Treasury Officer obviously necessary, in the interests of the public service, that this method of remitting money from the headquarters to a tahsil should be made use of, he may grant it at his discretion. But the purpose for which a cash order is issued should invariably be stated on each order to enable the Accountant-General to determine whether it has been issued in accordance with the instructions given above. No cash order should ever be granted, under the discretion thus allowed to Treasury Officers, where any other means of making payment exists, which would not entail any extra charge to Government. The mere fact that a Treasury Officer may think it convenient that a cash order should issue in any case is not a sufficient reason to justify its issue, if it can be possibly avoided without actual cost to Government.

The cash orders issued in favour of Tahsildárs should not be cancelled as their amounts or the undisbursed balances thereof have to be entered in the *kharij-az-siaha* accounts, in accordance with the rules laid down in the Board's Circular No. III—IX, rule 44.

(A.-G.'s No. T M/913, dated 8th February 1904)

List A.

1. *Pay and travelling allowance*.—In cases where portion of the headquarters establishment is deputed or suddenly called away on urgent duty at a tahsil after the pay bill of the establishment is cashed.

2. *Contingencies*.—For amounts required for expenditure to be met from Permanent Advances by officers out in camp.

3. For remittance of amounts due to the heirs of deceased emigrants and sepoyas residing at outlying tahsils.

4. For amounts received from Military Department for supplies collected in tahsils during the march of troops.—(No. 9 of 1895.)

5. For remitting pay of vaccinators employed in the vicinity of a sub treasury. (Sanitary Commissioner's No. 2616, dated 27th April 1899.)

6. For remitting to the Almora tahsil the amount credited into the Ranikhet Treasury on account of land revenue belonging to that tahsil.

B. C. No.
139/111-62B,
d. 30-1-04.

153A.—Instructions for cancellation and adjustment of sub-treasury cash orders after three months from the date of their issue.

Sub-treasury cash orders should be held to have lapsed three months from the date of issue. They should then be cancelled and adjusted, in the following manner :—

(i) A transfer payment voucher should be prepared for the cancellation of the outstanding cash orders after they have remained unpaid for three months. The amounts of such cash orders should be credited in the body of the cash accounts, with full particulars as to the date, number, &c., of the bill on which they were issued. If they were issued for cash, the date of payment of the money into the Treasury and the name of the payer should be stated.

(ii) The debits of the cancelled cash orders should be entered in the Cash Order Register (Civil Account Code, Form No. 44), and also in the Personal Ledger Schedule rendered to this office. The transfer payment voucher in question should be submitted with this schedule in support of its entry therein and should be serially numbered with the other cash orders paid at the tahsil.

(iii) A fresh cash order should not be issued in lieu of a cancelled cash order. A fresh bill should be drawn up and a new cash order obtained in the usual manner for the remittance of the amount if such a course becomes necessary after the cancellation of the original cash order. In the case of cash orders issued on payment of cash, fresh cash orders should be issued on refund vouchers presented for the reimbursement of the amount of the cancelled order.

(iv) The fact of cancellation of cash orders should be intimated to the sub-treasuries concerned, in order to prevent their encashment, if presented for payment after the date of cancellation.

(Vide A.-G.'s Circular No. T. M./8 of 1904.)

CHAPTER 21.—Bills.

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No. 153 B.]

[ART. 374(f).

Amount to be written on bill by Treasurer.

If the Treasurer does not know English then only should the amount of a bill be written thereon in the Vernacular character.

(A. G.'s No. T. M./513, dated 17th November 1904.)

Method of closing Advice List for despatch.

No. 154.]

[ART. 376.

Advice Lists should be fastened or gummed either in the centre or at one end and not along the whole length. The latter practice renders it difficult to open them without completely destroying them.—(G. L. No. 57 of 1873-74.)

Advice of Bills.

No. 154A.]

[ART. 379.

Advices of bills drawn on Cawnpore should be sent to the Agent, Bank of Bengal, Cawnpore, direct instead of through the Treasury Officer, and the Agent should apply the same checks as are prescribed for the Treasury Officer in respect of the check register, &c.

(C. G.'s, No. 2677, dated 3rd March 1904.)

R. T. Receipts in favour of District Superintendents of Police.

No. 155.]

[ART. 390.

Remittance Transfer Receipts may be paid on the signature of the Reserve Inspector during the absence on tour of the District Superintendent of Police.—(Dy. No. 26314 of 1898-99.)

Bills and Remittance Transfer Receipts creditable to Government.

No. 156.]

[ART. 393(f).

On a Bill or Remittance Transfer Receipt payable by transfer credit to Government, the officer or officers presenting them for payment should make a note to that effect in terms of clause (f) and the note under article 393 of the Civil Account Code.

2. The Treasury Officer is required to see that the provisions of the above article are observed by the presenting officers, and should draw their attention to the provisions if he has reason to believe that they have been overlooked.

3. If cash payment of Bills or Remittance Transfer Receipts, apparently payable to the credit of Government, is required, explanations showing why the ordinary procedure of payment by transfer credit is not to be adopted, should be submitted with them when they are presented for payment at the Treasury.

CHAPTER 22.—Imperial Departments.

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Repairs of Survey Stations.

No. 157.]

[ART. 417.

The procedure laid down in the Code regarding the submission of bills for repairs of survey stations should be strictly observed. The practice generally followed by Treasury Officers in these Provinces is to send the copy of the bill on which payment is made to his office, and a duplicate to the Deputy Surveyor-General. This procedure is incorrect, and entails much extra work on the Account Offices.—(No. 67 of 1887.)

2. Due care has not been taken of late years by Treasury Officers in forwarding, for countersignature after payment, bills for expenditure incurred in protecting the Trigonometrical Survey Stations. In making such payments in future the terms of the Code must be strictly observed.

3. To facilitate check in the office of the Comptroller, India Treasuries, a note should be made in *red ink* on the separate receipts referred to in the above rule of the amount paid on account of each station (when the receipt is a lump sum), and the date on which it is paid at the Treasury should be recorded on the receipted bill—(No. 27 of 1890.)

Northern India Salt Revenue Schedule.

No. 158.]

[ART. 421.

No alterations must be made in the prescribed headings of the Schedule of Northern India Salt Revenue Receipts. In the column of this schedule headed "The Customs Officer on whose account the money is received" the particular officer and the circle to which he belongs should be entered, and not merely the general term "Inspector, Northern India Salt Revenue."

2. Particular attention should be given to the correct classification of receipts in the schedule. The nature of any sum shown in the schedule as "Miscellaneous" should be fully described, and details should be given on the reverse. When money is received on account of miscellaneous charges at three and six pies per maund on any kind of salt from traders or others, the fact should invariably be noted, if it is impossible to give details in support of the entry.—(No. 60 of 1885.)

NOTE.—The head "Customs duty on Salt—Import duty" has been discontinued; the receipts hitherto shown under that head should be credited to the head "Excise duty on Salt."—(No. 161 of 1889.)

3. Care should be taken to see that the classification of Salt Receipts as made in the Treasury monthly schedules agrees in every respect

with the consolidated acknowledgments furnished to the Salt Officers on whose account the moneys are received.

NOTE.—To ensure observance of this instruction, the following certificate must be given in Form 58 before its despatch to the Salt Officer :—

“Certified that the details of receipts herein contained have been compared and agreed with those included in this monthly schedule rendered to the Account Officer.”

Payments to Meteorological Observers.

No. 159.]

[ART. 428.

When an employé of the Electric Telegraph Department is the Observer, the salary or allowance due to him as an Observer should only be paid on pre-entation of an establishment bill countersigned by the Meteorological Reporter to the Government of India. No payment of the allowance upon the mere receipt of the Observer is permissible.—(No. 34 of 1890.)

Civil Veterinary and Horse-Breeding Department.

No. 160.]

[ART. 438A.

Cheques of Officers of the Horse-Breeding Department should be met from assignments granted in favour of Officers of the Remount Department.

2. The Remount Officer in whose favour the assignment (if any) stands, will authorize any named officer of the Horse-breeding Department to draw funds against his assignment up to a specified amount. He will send this authority to the Treasury Officer for information and guidance, and will furnish the officer of the Horse-Breeding Department with a cheque book. This course is similar to that followed in connection with payments of the Public Works Department (Article 452, C. A. C.)—(No. 137 of 1889.)

NOTE.—The above order is not intended to make any alteration in the system under which certain horse-breeding charges, such as feed and keep of stallions, are drawn on abstract bills and taken against the letters of credit issued in favour of officers of the Department.

It applies only to cases in which it is found convenient for officers of the Remount Department to authorize officers of the Horse-Breeding Establishment to draw by cheques against their (*i. e.* the Remount Officers') assignments and by the issue of the order it was intended merely to give a Treasury Officer authority to cash such cheques.

3. On the 1st of each month Treasury Officers will send to the Superintendent, Civil Veterinary Department, at Bábugarh in Meerut, a list in the following form of payments on account of horse-breeding charges made during the preceding month. Strict punctuality in despatching the monthly list should be observed:—

Date of payment.	Name of payee	Particulars of bills.		
		Date	Month for which drawn	Amount.
				Rs. a. p.

—(No. 60 of 1893.)

4. Bills presented for payment by the Inspector-General of the Civil Veterinary Department and the Superintendent of the Department, United Provinces of Agra and Oudh, should be cashed *every year*, pending receipt of cash assignment orders, which will be communicated by this office as soon as received from the Comptroller, India Treasuries.—(No. 4 of 1895.)

Payments of Officers to the Geological Survey.

No. 161.]

[ART. 439.

Treasury Officers should pay bills presented by officers of the Geological Survey Department, if they are supported by a last pay certificate in the form prescribed in Appendix No. 2 to the Civil Service Regulations and are properly stamped and duly receipted.

2. The payments should be entered in the body of the bi-monthly lists of payments, and the vouchers in support of the entries sent to this office with the bi-monthly accounts of each Treasury.—(No. 141 of 1889.)

**Payments of the salary and other bills of the Examiner,
Press Accounts.**

No. 162.]

Treasury Officers will cash the salary and other bills which the Examiner of Press Accounts may present for payment on his signature.

2. The salary bill of the Examiner himself should be paid on the last pay certificate granted either by the Comptroller, India Treasuries, or by the Treasury Officer by whom the last payment was made, and no countersignature of the former need be demanded thereon.

3. The bills when paid should be entered in the body of the lists of payments.—(G. L. No. 9 of 1901.)

162A.—Payments on account of Forest Surveys.

Payments on account of Forest Survey should be recorded in a separate column in the Treasury Register and in Schedule XV. Accompanying the bi-monthly lists of payments and should not be mixed up with payments on account of the Survey of India.

(A.G.'s No. T.M /5, dated 13th July 1904)

CHAPTER 23.—Forest Department.

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Remittance of Forest Revenue by Postal Money-order.

No. 163.]

[ART. 441.

With effect from the 1st April 1896 Divisional Forest Officers remit under orders of the Local Government, their receipts to the Treasury by means of postal money-orders: advances will be remitted to disbursers by the same method. The rules of the new procedure are noted below :—

The particulars of the remittance, now noted on the *chālān*, which accompanies Forest Remittances to the Treasury, will be written on the money-order coupon, and their details must be entered by the Treasury Officer in Schedule of Forest Remittances Credited. The original coupons and acknowledgments will be sent to the Divisional Forest Officers daily with overing advice giving the necessary particulars.

2. The Treasury Officer will also cash cheques issued to disbursers by Divisional Forest Officers in favour of the Post Master in the usual manner; but only if he holds a letter of credit in favour of the drawing officer.—(No. 16 of 1896.)

Entries in the Schedule of Forest Cash Remittances.

No. 164.]

[ART. 442

Each item of Forest Revenue remitted to the Treasury, and not the daily totals thereof, should be shown separately in the schedule of Credits of Forest Cash Remittances.

2. As the non-observance of this procedure causes inconvenience and involves unnecessary correspondence, Treasury Officers are requested to attend carefully to the above instructions in future.—(No. 9 of 1897.)

NOTE.—The Treasury Officer of Bareilly has been specially authorized to receive Forest revenue paid in by contractors without the countersignature of the Forest Officers.

CHAPTER 24—Public Works Department.

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Executive Engineers' Cheques.

No. 165.]

[ART. 451.

Great care should be taken to distinguish clearly the different Executive Engineers whose cheques are cashed. The various branches should be distinguished as below :—

Military Works.
Provincial Division, Buildings and Roads Branch.
Ditto Canal, Irrigation Branch.
State Railway, Revenue Branch.
State Railway, Capital Branch.
Buildings and Roads Branch, Central India.

—(G. L. No. 10 of 1881-82.)

Receipt Stamps to be affixed to Cheques.

No. 166.]

[ART. 451.

The following rules are prescribed in G. O. No. C.2040 B.R., dated 23rd August 1888, in the Public Works Department, for the guidance of District Engineers in making payment by cheques :—

I.—There should be only one cheque book in use at a time for expenditure on account of Imperial, Provincial, and Local Works.

II.—All cheques issued for Imperial or “Provincial” Works should have the word “Provincial” stamped across them with a rubber stamp.

III.—A receipt stamp of the value of one anna should be affixed to all cheques issued for Local Works.

2. Consequently all cheques which are not marked “Provincial” should bear a stamp.—(No. 119 of 1888.)

Pass-book to be returned without delay.**No. 167.]****[ART. 457.**

The Pass-book, when sent periodically to the Treasury, must be written up at once, and returned to the Executive Engineer with as little delay as possible.—(*G. L. No. 24 of 1872-73*).

2. The number of the cheque book as well as the number of the cheque itself should be invariably entered in the Pass-book : (Accountant-General's No. T.M. 609-110, dated 15th October 1903).

Certificate of balance.**No. 167A.]****[ART. 458.**

167A. The name of the Executive Engineer should invariably be given in the monthly balance certificate sent by the Treasury to the Executive Engineer (General letter No. T. M./4, dated 5th June 1903.)

Cheques for credit by Transfer.**No. 163.]****[ART. 460.**

When a Public Works Officer sends a cheque to the Treasury for credit of its amount in the Treasury accounts, the cheque should be drawn in favour of the Executive Engineer, and endorsed by that officer with the words "Received payment by transfer credit to the Public Works Department."

2. If the cheque is sent for issue of a Remittance Transfer Receipt, it should be similarly drawn and endorsed "Received payment by a Remittance Transfer receipt on—Treasury for the same amount."—(*Nos. 34 and 51 of 1884*)

Issue of Service Labels in exchange for Cheques.**No. 169.]****[ART. 460.**

Service labels may be issued to Public Works Officers in lieu of cheques drawn in their own favour and endorsed "Value received in service labels." The amount of such cheques should be charged in the register of Public Works payments and credited in the register of post office receipts.

2. The cheques should be stamped "Paid by transfer to credits of Post office—Service labels" and the usual receipt for the money in the printed form should be granted. Where Treasury business is conducted by a Branch of the Bank of Bengal, the Agent of the Bank should debit the amount of such a cheque in his bank sheet to the Public Works Department and credit it to the post office. He will then give a certificate to the effect that the amount of cheque No. ———, dated ——— has been credited to the post office for issue of service labels.

3. On presentation of this certificate to the Treasury Officer, he will issue the stamps required and grant the usual receipt—(*No. 125 of 1888*.)

Ziladars' Vernacular remittance books for payment into Sub-Treasuries.**No. 170.]****[ART. 461.**

The Local Government has authorized canal ziladars to use a remittance book in the vernacular for the purpose of remitting Public

Works receipts collected by them to a Sub-Treasury. In the absence of a remittance book of the above description, or of one in English prescribed by Article 461, Civil Account Code, the remittance may not be accepted.—(*No. 11 of 1901.*)

2. Remittances by the Ziladars at the headquarters of the Executive Engineer or Sub-Divisional Officers should be sent to the Divisional or Sub-Divisional chest and not direct to the Sadr Treasury.

(*Examiner of P. W. Accounts No. 3839 I, dated 16th April 1904*)

Public Works Receipts.

No. 171.]

[ART. 462.

No receipt for, or intimation of credit of, any item should be given to a Public Works Officer unless such item is credited to the Public Works Department.—(*G. L. No. 1 of 1881-82.*)

(a).—Rent of Government Buildings.

Executive Engineers forward to Treasury Officers on the 1st of each month a rent roll in Form 44B, Public Works Code, showing the recoveries to be made from Civil Officers on account of rents of Government buildings occupied by them; the recoveries are made by Treasury Officers and credited in the Public Works Department Schedule in the column "Civil Officers."

2. In the event of a building being vacated during the month, the Executive Engineer sends intimation at once, in order that the amount of rent due may be noted in the last pay certificate.—(*G. L. No. 17 of 1877-78.*)

G. O. No.
937, d. 27-
6.

3. In the case of officials of the Opium Department who are paid by cheque, special arrangements have been made with the Opium Agent for deduction of the rent charged advised to him by the Public Works Department, so that the charges relating to pay bills of Opium Officers from whom house rent is due are presented at the Treasury for the net amount.

(b).—Occupiers' and Owners' Rates.

Occupiers' and Owners' rates are both collected in the Civil Department; but they are differently treated in the accounts. Occupiers' rates are treated as Public Works Receipts and are included in the Register and Schedule of Irrigation Department Receipts. Owners' rates are credited in a special register of their own; the total only being entered in the Cash Accounts, and no schedule being required in support.

2. The charges for the collection of occupiers' rates, including those for establishment, should be entered in the Public Works Department register, but shewn in a separate schedule prescribed for them; while, those for owners' rates (Iambardari fees only) should be recorded in the separate register and schedule prescribed for them. The separate vouchers for the fees should not be submitted with the Treasury Accounts. A consolidated voucher for the total payments, signed by the Collector (in the prescribed form), should alone be sent. As the fee payments are often numerous, it will be most convenient to enter them in the case of occupiers' rates also in a separate register, the monthly

total only of which should be carried to the Public Works Department Register. The lambardári fees are in both cases chargeable at Rs. 3-2-0 per cent. Patwári's fees are chargeable only in the case of the Occupiers' rate at Rs. 1-4-0 for every hundred acres of land irrigated.

3. A separate voucher signed by the Collector is not required for each payment on account of refund of Owners' rate or Occupiers' rate. The consolidated statement (Board's Form No. VII with necessary modification prescribed in Rule 15 of the Board's Extant Circular 4B—IV) supported by the certificate that the payments have been made to the proper persons, is a sufficient voucher for these payments, but separate consolidated statements should be sent for Owners' and Occupiers' rate refunds.—(*G. L. No. 81 of 1893-94.*)

(c).—Water rates for water supplied in Cantonments.

Sums paid into the Treasury by the Cantonment authorities on account of realizations of water rates for water supplied to persons in Cantonments, should be credited into the Public Works receipt register and in schedule [N(1)] under "other items." Full particulars, as to the payer on the purpose for which the sums credited, should be recorded in columns 2 and 3 provided for the purpose in the schedule.

(*Accountant-General's General Letter No T M / 23, dated 27th September 1904*)

(6th list.)

Classification of Public Works receipts in the Treasury schedule.

No. 171A.]

All receipts paid into the Treasury by officers of the Public Works Department should be entered under the prescribed heads in Treasury Schedule N. I. Amounts paid in by other officers on account of the Public Works Department should be entered under the head "other items" in the schedule.

(*Circular No A C 4 of 1904-05*)

CHAPTER 25.—Military Department.

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Military Receipts.

No. 172.]

[ARTS. 469—471.

(a).—Recoveries of Military Department.

The value of medal ribbons, &c., supplied by the Army Clothing Department to the Police Department should not, when paid by Civil Officers into the Treasury, be shown in the body of the cash account as hitherto, but credited direct in the Military Department Register under column "Recoveries by Civil authorities for the Military Department" and entered in the same column in the Military Receipt Schedule (Code Form 65) accompanying the monthly cash account.

C. M. A., Ben-
gal, No.
1073, d. 7-
6-'99, Dy.
No. 9056.

(b).—Payments into Treasuries on account of the Military Department.

Receipts for payments into the Treasury on account of the Military Department should not be granted to depositors in duplicate—(No. 67 of 1893.)

(c).—Refund of Travelling Allowance drawn in excess by Military Officers.

Sums recovered on account of excess travelling allowances drawn by Military Officers should be paid into the nearest Treasuries to credit of Government and full particulars should be given in the accounts of the items so credited. No Remittance Transfer Receipts should be granted to the Military Department for remittance of such amounts to other Treasuries.

C. M. A., Ben-
gal, No.
5419, d. 5-
12-'01.

Supply of Funds to Presidents of Committees purchasing horses for Native Cavalry Regiments.

No. 173.]

[ART. 477.

Funds will be supplied when required on a letter of credit issued by this office in favour of the President of the Committee appointed for these Provinces and the undrawn balance of the letter of credit will, when necessary, be transferred to another Treasury on orders issued by this office.

2. The amounts thus drawn from the several Treasuries will be charged in the Treasury Register of Military Payments under the head "Miscellaneous Payments."

3. Notwithstanding the prohibition in the Civil Account Code, (Article 491), Treasury Officers may receive money tendered by Commandants of Regiments in repayment of their purchases. Money so received should be credited to the Military Department as Miscellaneous Receipts.—(*No. 5 of 1886.*)

Closing of Treasury to be notified beforehand to Regimental Paymaster.

No. 174.]

[ART. 473.]

Treasury Officers should give timely notice to Paymasters of Regiments of the closing of the Treasury for holidays, so that they may, if necessary, draw funds to meet their requirements before the Treasury closes.—(*G. L. No. 42 of 1880-81.*)

Cheques for payment of Officers' Salaries.

No. 175.]

[ART. 482.]

Cheques issued in payment of salary bills of officers and others residing at out-stations and despatched so as to reach their destinations in time to be cashed on the 1st of each month, bear the actual date of issue and are stamped "Not payable till the 1st of . ." Such cheques should be carefully examined and in no case payment made before the date on which they are made payable.—(*G. I., F. D., No. 4841, dated the 28th September 1900. Dy. No. 22454.*)

Issue of non-payment certificate to Military Officers.

No. 176.]

[ART. 485.]

Certificate of non-payment of a cheque issued by the Military Department should always be issued in the form prescribed in Article 485 of the Civil Account Code. If in any case the Military Disbursing Officer omits to make inquiry in the proper form, or if he does so by a telegram, the Treasury Officer should issue the certificate in the prescribed form.—(*G. L. No. 21 of 1891.*)

Compensation for land taken up for Military purposes.

No. 177.]

[ART. 498.]

In the case of a recurring charge, the authority need only be furnished once; but reference should, in all payments after the first, be given to the number and date of the authority.—(*G. L. No. 1 of 1876-77.*)

Military Expenditure.

No. 178.]

[ART. 498.]

It is absolutely necessary that all claims which give rise to expenditure debitable to the Military budget grants incurred by Civil and other officers be settled as incurred, and the payments at once brought into the accounts furnished by the Disbursing Officers.

2. The well known general rule that all expenditure should be brought into the accounts of the year in which budget provision for the same has been made should be *strictly* followed, month by month, as far as practicable, in order that the Government of India may be able to make reliable forecast estimates and to arrange the necessary cash requirements for the Military Department. If claims are not promptly settled in all departments, and the debits raised against the Military Department on account of such expenditure are delayed until the accounts of the year are being finally closed in the month of March, it is impossible to estimate and arrange the cash requirements with any degree of accuracy—(No. 102 of 1887.)

3. In all reports rendered to the Military Department by Civil Officers of payments made on account of war operations, a foot-note should be added showing what extra expenditure is being incurred which has not yet been accounted for.—(No. 3 of 1890.)

Compensation for dearness of provisions to Madras Sepoys on leave.

No. 179.]

[ART. 502.]

Compensation for dearness of provisions (formerly known as “rice money”) is payable by Treasury Officers to sepoy of Madras Regiments on furlough beyond the Madras Presidency, in accordance with the instructions noted on their passports. It should be drawn regularly as it becomes due, the charges being supported by a statement from the Treasury Officer showing the rates at which compensation for dearness of provisions (if any) for the same articles was paid to the Native Troops serving at the station.

Payments to holders of family certificates granted by Madras Troops.

No. 180.]

[ART. 503 (1).]

The following letter from the Controller, Military Accounts, Fort Saint George, is printed for the information and guidance of Treasury Officers :—

The 24th January 1879.

To—The Accountant-General, North-Western Provinces and Oudh.

SIR,—I have the honour to bring to your notice that, under instructions from the Comptroller-General, all sums due to holders of family certificates granted by Madras Troops payable in the Bengal and Bombay Presidencies will henceforth be remitted by the Superintendent of Family Payments by means of Transfer Receipts accompanied by the usual Rolls and Form B, in supersession of the present practice of payments by Treasury Officers on receipt.
—(G. L. No. 30 of 1897.)

Numbers of Military Cheques and Remittance Transfer Receipts.**No. 181.]****[ART. 505.**

In the Schedule of Military payments (Code Form 66) the printed cheque number should be entered in the column "Number of Cheque," and the manuscript number of a Remittance Transfer Receipt in the column "Number of Transfer Receipt."—(*No. 120 of 1888.*)

Treasury Enfacement Orders on Military Pay Bills.**No. 182.]****[ART. 505.**

Private Transfer Receipts [Article 143-II(a) (ii)] can only be granted to Military Officers at the time of payment of allowances and in liquidation thereof, and not in exchange for cash separately tendered. A separate requisition on Military Account Form No. 23 for Remittance Transfer Receipt required must be submitted with the pay bill of a Military Officer in which deduction has been made of the amount of Transfer Receipts required by him, the amounts thereof being deducted from the bills.

2. As the total amount of each salary bill is debitable to the Military Department, it will be necessary, when Military Officers' pay bills show deductions on account of Remittance Transfer Receipts, that the payment order passed by the Treasury Officer be clearly worded, for payment of the net amount in cash by debit of the gross amount to the Military Department net and credit of amount required to be remitted, to "Remittance Transfer Receipts." Thus the enfacement should be "Pay Rs. (net) and debit Rs. (gross) to Military Department with a *per contra* credit of Rs. to Remittance Transfer Receipts."—(*Nos. 150 and 168 of 1889.*)

NOTE.—Cases have occurred in which Treasury Officers have shown as credits deductions made from Military Officers' salary bills on account of house rent and family remittances, the gross amount of the bill being charged as a military payment. In such cases only the *net* amount of the bill should be debited to the Military Department.—(*No. 176 of 1889.*)

Military Accounts.**No. 183.]****[ART. 505.**

Two offices of Military Accounts have been constituted for the Bengal Presidency, designated as the offices of the Controllers of Military Accounts, Bengal and Panjáb Commands, respectively. These Account Offices comprise the District Military Commands detailed below.

BENGAL COMMAND.

District.	Station.	District.	Station.
ASSAM ...	Shillong. Gauhati. Jowai. Dibrugarh. Cachar. Sadiya. Kohima. Konoma. Manipur. Sibsagar. Silchar. Dhubri. Tezpur. Nowgong.	ODDH ...	Lucknow. Fyzabad. Sitapur. Gorakhpur.
		ROHILKHAND ...	Bareilly. Ránikhet. Sháhjahánpur. Moradabad. Almora. Naini Tál. Lansdowne. Pithoragarh.
PRESIDENCY ...	Fort William. Calcutta. Alipore. Barrackpore. Dum-Dum. Ballygunge Doranda. Baxa. Berhampore. Cossipore. Dacca. Darjeeling. Chittagong. Purneah. Seebpore. Sambalpore. Cuttack.	MEERUT ...	Meerut. Delhi. Roorkee. Aligarh. Muttra. Dehra Dún. Chakráta. Landaur. Mussoorie.
		BUNDELKHAND ...	Agra. Jhánsi. Fort Jhánsi. Sipri. Nowgong.
ALLAHABAD ...	Allahabad. Cawnpore. Dinapore. Benares. Chunar. Fatehgarh. Gházipur. Jamalpur. Muzaífarpur. Somastipore.	NARBUDDA ...	Jubbulpur. Saugor. Sutna. Hoshangabad. Bánda. Panchmari

PANJAB COMMAND.

District.	Station.	District.	Station.
PANJAB FRONTIER FORCE.	Abbotabad Kohat. Edwardesabad. Dera Ismail Khan. Dera Ghazi Khan Rájanpur. Mardan. Abazai.	SIRHIND ...	Umballa. Dagahai. Jutogh. Subathu. Kasauli. Simla.

PANJÁB COMMAND—(concluded).

District.	Station.	District.	Station.
LAHORE	Mean Meer.	QUETTA	Quetta.
	Lahore.		Loralai.
	Fort Lahore.		Pishin.
	Mooltan.		Sibi.
	Ferozepur.		Kach.
	Jallandar.		Kelat.
	Amritsar.		Gulistan.
	Phillaur.		Killa Abdullah
	Ludhiana.		Sinjwi.
	Bokloh.		Harnai.
RAWALPINDI	Dalhousie.	QUETTA	Gumbaz
	Dharmasala.		Mekhtar.
	Rawalpindi.		Spinwara
	Sialkot		Anambar
	Jhelum		Shelabagh.
	Fort Attack		Chaman
PESHAWAR	Murree		Murghi Kotai
	Campbellpore.		Shelabagh
	Peshawar		
	Nowshera		
PESHAWAR	Jumrood.		
	Cherat.		

—(No. 140 of 1889.)

Military Payments—Exemption from Income-Tax.

No. 184.]

[ART. 505.

When exemption from income-tax is allowed to Military Officers, on account of payments of premium to Insurance Companies, Treasury Officers, when forwarding the pay bills to the Pay Examiner, should attach to them either the original receipts given by the Company, or attested copies of such receipts.—(No. 12 of 1890.)

Family Remittances of Hongkong Regiments.

No. 185.]

The Controller of Military Accounts, Panjáb Command, will issue distinct Cheques and Remittance Transfer Receipts in payment of family remittances, No. 1 Hongkong Company, Royal Artillery, and Hongkong Regiment, a separate Cheque or Remittance Transfer Receipt being granted for each payee marked "Remittance of Hongkong Regiment and Asiatic Artillery." The payment should be charged in the body of the lists of payments and should be included in a separate schedule, and not shown in the ordinary schedule of Military payments.—(No. 100 of 1894.)

Military Payments at Ceylon.

No. 186.]

Paymasters of regiments transferred from India to Ceylon should arrange, through the Government of India in the Military Department, for the necessary payment of amounts due to Non-Commissioned Officers and men of their regiments, subsequent adjustment of which should be made through His Majesty's Imperial Government in London. Direct remittances are not permissible in such cases.

G. I., F. 1052,
d. 22nd Feb-
ruary 1901.

CHAPTER 26—Post Office.

Sale Proceeds of Postal Service Stamps.

No. 187.]

[ART. 522.

Ordinary Postage Stamps over-printed with the words "Postal Service" may be sold to post offices only, without any allowance on account of discount, and the sale proceeds of such stamps should be credited to a separate head, styled "Postal Service Stamps," in the Treasury Accounts.—(*No. 2 of 1895.*)

CHAPTER 27—Telegraph Department.

Books of Telegram Forms.

No. 188.]

Books of Telegram forms should no longer be kept for sale at treasuries, as the demand for them is not large and the public can purchase them at Telegraph offices, while Government officials can obtain them free, if required for official purposes, from the Superintendent of Printing, Calcutta, under sanctions given by Local Governments and Heads of Departments.—(*No. 85 of 1887.*)

CHAPTER 28—Service Funds.

Postal Insurance Fund.

No 189.]

[ART. 565A.

The names of officers in inferior service who become members of the Postal Insurance Fund and are not shown in the establishment bills under the Civil Account Code rules should be specified therein with details showing the deductions made from the pay of each separately.

—(*No. 12 of 1897.*)

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CHAPTER 29.—Coin.

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Cutting and Breaking Coin.

The chief points needing attention in respect to coin tendered at the treasury are—

C. G. No. 171,
d. 21-4-1900.

No. 190.]

[ARTS. 573, &c.]

1. Coin to be cut and returned to the tenderer :—

(a) Counterfeit coin.

(b) Rupees and half-rupees reduced more than 25 per cent. in weight.

(c) Quarter and eighth rupees reduced in weight by unfair means.

2. Coin to be cut and either returned to the tenderer or at his option, accepted at full or partial value, as the case may be :—

(a) Any silver coin issued before 1st September 1835 should be cut and the broken pieces returned to the tenderer, if he wishes it. If he does not, they should be retained, credit being given for them at the rate of Re. 1 per tolah, i.e. 180 grains troy weight.

(b) Rupees and half-rupees reduced more than 2 per cent. but not more than 25 per cent. in weight either by fair or unfair means, should be cut or broken and returned to the tenderer or received in the treasury at his option at the rates given in Article 583 of the Civil Account Code.

3. Coin to be rejected and returned uncut to the tenderer :—

Any silver coin soldered or defaced otherwise than by shroff-marks should not be cut or broken, but should be returned to the tenderer.

4. Coin to be accepted, but withdrawn from circulation uncut :—

(a) Any silver coin defaced or diminished by shroff-marks only should be received at its full nominal value. It should not be cut or broken or re-issued, but withdrawn from circulation.

(b) A quarter or an eighth rupee should be received even if reduced by reasonable wearing more than 2 per cent. in weight, but it should not be cut or broken. It should be re-issued, unless unfit for circulation.

- (c) Rupees and half-rupees of the coinage of 1835 and 1840 not coming within any of the above rules under 1 to 4 should be received at their nominal value. They should not be cut or broken or re-issued, but withdrawn from circulation.

Gold Coin.

No. 191.]

[ART. 567.]

Sovereigns and half-sovereigns of not less than the current weight received in treasuries in payment of Government dues, may be freely re-issued to such of the public as may be willing to receive them in exchange for notes and coin and in payment of claims against Government at the rates of Rs. 15 and Rs. 7-8 per sovereign and half-sovereign respectively.—(No. 32 of 1899.)

2. Sovereigns and half-sovereigns of not less than the current weight received under Article 567, Civil Account Code, should be shown separately against the heads "Sovereigns" and "Half-sovereigns" under "Current" in the Cash Balance Report.—(No. 3 of 1900.)

3. Sovereigns and half-sovereigns reduced below the current weight by fair wear and tear, which may have been, or may in future be, received by Treasury Officers under the orders issued by the Comptroller-General (No. 59, dated 10th April 1900) should be kept apart and not re-issued to the public. Coins thus kept apart should be shown against the head "Gold" under "Uncurrent" in the monthly Cash Balance Report.

4. Soldered sovereigns and half-sovereigns should not be received in treasuries, but returned to the tenderer.—(No. 7 of 1901.)

Uncurrent Silver Coin.

No. 192.]

Art. 579.

(a)—Register of Counterfeit Coins at each Treasury and Local Sub-Treasury.

Under orders from the Local Government, a register of counterfeit coins in Treasury Form No. 23G should in future be maintained at each Treasury and Sub-Treasury.

2. As one of the objects in view in directing the maintenance of this register is to aid the Police in their endeavour to detect counterfeit coining, the Treasury officer as well as the officers in charge of Sub-Treasuries should arrange to keep the register open at suitable intervals for Police inspection.—(No. 12 of 1901.)

(b)—Despatch of Counterfeit Coins and Implements to the Calcutta Mint through the Inspector-General of Police.

Treasury officers should forward all counterfeit coins received by them from the courts in these Provinces to the Inspector-General of Police for transmission to the Mint at Calcutta. With these coins a short description of the case showing the sentence passed on any accused person convicted, and the sections under which he is convicted, should be furnished and any implements, such as punches for preparing dies, dies for striking

coins and moulds for casting coins, which may have been found, should be sent. Any other implements and articles used in coining need not be forwarded. Treasury officers should also quote in their forwarding letter the date and any distinguishing marks on such coins. —(Nos. 13 and 16 of 1901-02 and No. 3 of 1902-03.)

(c)—Entry in the return of shroff-marked, &c., coin, of uncurrent coin found in the remittance of current coins.

(c) Monthly return of uncurrent silver coins.

Treasury officers should punctually submit the return of uncurrent silver coins (Treasury Form No. 247) on the 1st of each month. Great care should be taken to ensure accuracy in the preparation of the return.

The following are the points in which mistakes are usually made, and Treasury officers are requested to pay particular attention to them:—

(1) Opening and closing balances.

The opening balance should be the closing balance of the previous return, any errors in classification subsequently discovered being corrected by means of plus or minus entries in red ink with explanatory notes. The closing balance should tally with the cash balance report.

(2) Remittance received and despatched.

The details of remittances received and despatched should be invariably given on the reverse of the form. If any remittance arrives at the end of the month and there is no time for its examination within the month, the classification of the coin as per invoice should be accepted and shown as such in the return. Any uncurrent found on examination in a remittance of current coin should be shown in the columns headed "receipts from other treasuries" and also on the reverse of the form.

(3) Sale value of light weight coin.

Sale value and not purchase price should be shown against this entry. Sale value of half rupees should be expressed in rupees, viz., two half rupees should be taken as one rupee. The sale as well as the purchase value of the closing balance of light weight coin should be shown at the foot of the return in the space provided for the purpose. Uncurrent quarter and eighth rupees should not be shown against "light weight coin" but against "Defective and other uncurrent coin, &c."

No. 4 of 1897, No. 14 of 1898, and No. 3 of 1903-04.

Art. 598

(d)—Removal of shroff-marked, light weight and withdrawn rupees.

Remittances of uncurrent and withdrawn silver coins.

Special arrangements have been made for the collection of uncurrent and withdrawn silver coins at central places, and for their remittance to the Calcutta Mint. When, however, a remittance is made by a Sub-Treasury, or by the latter to a Central Treasury, or by the latter to the Mint or Reserve Treasury, it should be an invariable rule that all uncurrent and withdrawn silver coins held in the remitting treasury be included in it.—(No. 19 of 1902-03.)

2. The following general instructions should, however, be observed :— Whenever a remittance is made by a Sub-Treasury to a District Treasury or by the latter to a Central Treasury, or by the latter to the Mint or Reserve Treasury, it should be an invariable rule that *all* uncurrent and withdrawn silver coin held in the remitting treasury be included in it.

(Circular No. 19 of 1902-1903.)

(e)—Portuguese Indian Coins.

Portuguese Indian coins will not in future be received in payment of Government dues.—(No. 83 of 1893.)

(f)—Despatch of 1835 and 1840 rupees to the Calcutta Mint in separate bags.

Particular care should be taken in despatching to the Mint the 1835 and 1840 rupees in separate bags from other coinage.

(Circular No. 12 of 1902-1903.)

Storage of Coin.

No. 193.]

[ART. 603.]

It should be physically impossible for any one to get into the strong room in the absence of both the Treasury Officer and the Treasurer.—(No. 25 of 1883.)

(a)—Certificates of Security of Treasury strong rooms.

Under orders of Government of India in the Public Works Department No. 461B., dated 31st October 1896, certificates of security of Treasury strong rooms may be renewed annually by District Engineers and District Surveyors; but Executive Engineers when they visit the neighbourhood of a Treasury shall inspect it, and if the last certificate was signed by a District Engineer or Surveyor, shall inform this office that the Treasury building is safe.

Indent for Small Coin.

No. 194.]

[ART. 605(b).]

Treasury officers frequently forget the difference between the annual requisition estimate for small silver and copper coins and the requisition for the coin when actually wanted.

2. These requisitions should invariably be submitted in the prescribed form.—(No. 2 of 1883-84.)

CHAPTER 30.—Currency Notes.

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Receipt of Currency Notes.

No. 195.]

[ART. 606(1).

Stamp, Opium and Salt Sales. Notes of any circle of issue should be received in payment of—

- (a) price of stamps of any kind ;
- (b) price of opium purchased by opium vendors ;
- (c) price of salt purchased from Government ; as these are Government dues.—(*No. 16 of 1884.*)

2. Foreign notes may be received in small quantities on account of Deposit and Remittance transactions. If large quantities of notes accumulate in this way in a deficit treasury, a special report should be made to the Accountant-General on the subject.—(*No. 16 of 1884 modified.*)

3. The receipt of foreign notes remitted by Civil Courts in connection with deposit transactions should, however, only be refused in cases where it is absolutely necessary to do so, a report being at once made to the Accountant-General—(*No. 7 of 1881-82.*)

4. Foreign circle notes may be received into the Treasury if they are paid in for credit to the Forest Department.—(*No. 20 of 1899.*)

Currency Notes at Sub-Treasuries.

No. 196.]

[ART. 609.

Sub-Treasuries should be supplied, where possible, with a small stock of notes of the 5, 10, and 20 rupees denominations.—(*G. L. No. 5 of 1875-76.*)

2. Subject to the provisions of the Order No. 191 notes of any circle may be cashed at a Sub-Treasury, so long as it can be done without embarrassing the Treasury. The Collector should use his discretion as to continuing or withholding the privilege.—(*G. L. No. 5 of 1875-76.*)

Encashment of Notes.**No. 197.]**

[ART. 609.

The cashing of notes, except those of small values and up to a limit of Rs. 200 in each case, is prohibited at hill treasuries, and notes should not be cashed even to this extent (except for *bonâ fide* travellers), unless the issues of notes of small values are exceeding the receipts.

NOTE.—Visitors to hill sanitarium are not *bonâ fide* travellers within the meaning of this order.

Foreign notes may be cashed in small quantities for non-traders. **Foreign Circle Notes—** Such notes should never be cashed in large quantities without special orders, nor when there is reason to believe that they will be used for purposes of trade remittance. **How dealt with.** The wording of this order is purposely indefinite, as what might be, at one time and with reference to the state of the Treasury Balance a small quantity, might at another time and under different circumstances be a large quantity. The same rules apply to the exchange of home circle notes for foreign notes as to the encashment of foreign notes.—(No. 54 of 1884.)

Cut Notes.**No. 198.]**

[ART. 609(4).

A note is not a legal tender when it is presented in two separate halves, and Treasury Officers should refuse to receive notes from the public unless they are entire, or unless the two halves, if they have been divided, are properly and firmly joined together. They should similarly never issue notes unless they are complete or completely joined.—(No. 24 of 1883.)

Record in Government Offices of Notes received or paid.**No. 199.]**

[ART. 617.

Every Government office should record the name of any persons presenting to, or receiving from it, a note of the value of Rs. 50 or upwards.—(No. 55 of 1871.)

Details of Currency Notes received from the Postal Department.**No. 200.]**

[ART. 617.

Currency Notes should be received from the Postal Department without any details in future.—(No. 10 of 1886.)

Forged notes.**No. 201.]**

[ART. 619.

Whenever the forgery of any Government Currency Note comes to the knowledge of a Collector or Treasury Officer, full particulars should be immediately reported to the Deputy Commissioner of Paper Currency,

Allahabad, followed by a further report giving the history of the measures taken in each case and their results.

2. Specimens of forged notes should always be forwarded to the Deputy Commissioner of Paper Currency, Allahabad, as soon as they can be conveniently spared.—(*G. L. No. 14 of 1872-73.*)

3. An index in the subjoined form should be attached to the register of stopped notes. One part of the index should be allotted for Home circle notes and the other for notes of different foreign circles divided in separate groups for each.

(*Accountant-General's No. T.M./367, dated 9th September 1904.*)

Index to the register of stopped notes, Part I.

Allahabad Circle.

Letters of series.	Number of series.	Value of note.	Number.	Remarks.

Indent for Notes.

No. 202.]

[**ART. 623.**

Indents for notes should be submitted in detail in the form prescribed by the Accountant-General. Care should be taken that notes of higher values than Rs. 100 are not entered in the indent unless they are required for local* circulation.—(*G. L. No. 48 of 1872-73.*)

**Instructions regarding the immediate execution of orders for
Currency and Treasury Transfers.**

No. 203.]

[**ART. 634.**

In all cases in which a currency transfer is not made on the day it is ordered, a report of the occurrence will be made by this office both to the Local Government and the Comptroller-General :—

2. Attention is drawn to the subjoined circular of the Comptroller-General :—

No. 406, dated Calcutta, the 18th January 1889.

From—E. GAY, Esq., Comptroller-General,

To—The Accountant-General, N.-W. Provinces and Oudh.

SIR,—Cases have recently occurred in which orders to a Paper Currency Agency to transfer coin to a Treasury, or to a Treasury Officer to transfer coin to a currency chest, have not been promptly carried out. I need hardly explain to you the serious consequences that may result from delay in these cases, but I shall be glad if you will impress upon all Treasury

* "Local circulation" means circulation of notes within the district (and not within the limit of the circle to which a note belongs) as opposed to notes used for remittance purposes.

Officers who have agencies under their charge their responsibility in the matter; these orders are always given in pairs (C. A. C., page 214, Art. 634, Note). Their use enables a considerable economy to be made in the amount of the public balances, but any irregularity or neglect of orders regarding them immediately throws out the published currency accounts (as well as those of the treasuries), and if payment to a currency chest is too late, it involves a breach of the law.

2. The procedure has been very carefully arranged to cause a minimum of trouble; and it is difficult to conceive any circumstances that can justify neglect to carry out an order and report it (by telegraph if desired) on the day it is received. An order to pay to a currency chest or *vice versa* calls for as immediate compliance as the presentation of a cheque, and I have a right to count upon its being at once honoured. If delay should again occur, I request that you will obtain an explanation and forward it to me, as if the published accounts are wrong in consequence it will be necessary to lay the case before Government.

—(No. 131 of 1889.)

3. The instructions given in the following letter issued to the Treasury Officer, Meerut, should be strictly observed by all officers concerned :—

Res.
Copy of a letter No. _____, dated the 7th February 1889, from the Accountant-General,
2419

North-Western Provinces and Oudh, Allahabad, to the Treasury Officer, Meerut.

In reply to your letter No. 420, dated the 1st February 1889, I have the honour to say that delay must never for any reason whatsoever be allowed to occur in the execution of my orders for Currency and Treasury transfers, and that the Comptroller-General will report any such delay to the Government of India if it does occur, while I shall report it to the Local Government.

2 When the Collector is about to go on tour, the key held by him must be left with the Senior Officer in civil charge of the station who is not in personal charge of the Treasury balance.

3 All my telegrams regarding transfers will be sent to your address and not to that of the Collector, and it is requested that you will see that the transfers ordered are effected on the day they are ordered whenever it is not absolutely impossible; and when it is, then at 10 A.M. of the next day.—(No. 133 of 1889)

CHAPTER 31.—Resource and Remittance.

APPLICATIONS FOR FUNDS ...	204	INVOICE ...	212
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Applications for Funds.

No. 204.]

[ART. 637.

1. All telegraphic demands for funds should be framed in the following manner:—

Balance to-day, Rupees _____; Expenditure of next fortnight (or month if preferred) Rupees _____

2. If the application be made by letter, it should contain the same information, only in a fuller form, and should be accompanied by a statement of the reasons why the Resource Estimate has not been verified.

3. Any application for funds by telegraph should always be followed by a letter of the above description posted on the same day that the telegram is despatched.—(No. 64 of 1887.)

Resource Estimates.

No. 205.]

[ART. 638.

It is very necessary that the monthly Resource Estimates should be prepared with the utmost possible care, as any error in them might result in a Treasury being left-with insufficient funds or allowed to retain a surplus which might have been utilized elsewhere. The General directions printed on the revised form (Treasury Form No. 148) should be carefully observed. A register might be maintained for the entry of the actuals under each head or group of heads in the following form:—

	1901.	1902	1903.	1904.	And so on.
January ...					
February ...					
March ...					
April ...					
May ...					
June ...					
July ...					
August ...					
September ...					
October ...					
November ...					
December ...					

2. A page of the register would be assigned to each head or group of heads of the Resource Estimate and the actuals of each year entered opposite the month. In preparing the estimate for any month the average of the actuals under the head in the same month, in the three or five preceding years, would form a sound basis for the estimate, that average being of course modified for the estimate, if the transaction of the years included in it were abnormally large or small, or if any special circumstances affecting the transactions or the month being estimated for is known.—(*No. 105 of 1888.*)

Remittance Order.

No. 206.]

[ART. 641.

A Remittance Order must be carried out without fail, so long as there are funds in the Treasury. If the remittance is likely to cause inconvenience, the fact should be at once reported by telegraph to the Accountant-General, so that either the order may be countermanded or arrangements may be made for replenishing the Treasury from elsewhere. But in the meantime steps should be taken for carrying out the original order.—(*G. L. No. 95 of 1873-74.*)

Remittances from certain Sub-Treasuries to headquarters of district other than their own.

No. 207.]

[ART. 641.

The following Sub-Treasuries remit their surplus cash to the headquarters Treasury of another district which is close to them either by road or by railway, instead of to the headquarters Treasury of their own district which is further off. These remittances must be treated in every respect as remittances from one district to another, and advised, as such, to this office :—

From—	To—	Remarks.
Roorkee, Sub-Treasury of Sahāranpur...	Roorkee Treasury.	
Sadabad, ditto Muttra ...	Agra ditto.	
Jalesar, ditto Etah ...	Agra ditto.	
Kasganj, ditto Etah ...	Agra ditto.	
Aliganj, ditto Etah ...	Farrukhabad Treasury	
Mau, ditto Bānda ...	Allahabad Treasury.	
Karwi,* ditto Bānda ...	Allahabad ditto.	
Sidhauli, ditto Sitapur ...	Lucknow ditto.	* Including surplus of Kamasin and Badausa Sub-treasuries.
Shahabad, ditto Hardoi ...	Lucknow ditto.	
Sandila, ditto Hardoi ...	Lucknow ditto.	
Khajjuha, ditto Fatehpur ...	Cawnpore ditto.	
Kalpi, ditto Jalaun ...	Cawnpore ditto.	
Bisalpur ditto Pilibhit ...	Bareilly ditto.	
Muhamdi, ditto Kheri ...	Shāhjahanpur Treasury.	
Shikohabad, ditto Mainpuri ...	Agra Treasury.	
Mustafabad (Jasrana) Mainpuri ...	Agra ditto.	
Hathras ditto Aligarh ...	Agra ditto.	
Sikandra Rao ditto Aligarh ...	Agra ditto.	
Gannaur ditto Budaun ...	Bareilly ditto.	

Arrangement for Despatch of Treasure.

No. 208.]

[ART. 642.

The Government of India attach much importance to prompt and businesslike arrangements being made to pack and despatch treasure.

2. An endeavour should be made to contract with some one who will engage to supply sufficient quantities of boxes at moderate rates under monetary penalties as to delay. If there is a jail in the neighbourhood that has heretofore been supplying boxes, the arrangement need not be disturbed, if the jail authorities will undertake to use all necessary expedition when suddenly called upon.

3. In all cases a reasonable quantity of boxes should be kept in stock. A Treasury Officer can usually form a fairly accurate opinion as to whether a surplus that may be accruing is likely to be left in his treasury. If he comes to the conclusion that it will probably be ordered elsewhere, he should commence packing in anticipation of orders so as to avoid delay in remitting.

4. So soon as orders are received no time should be lost in warning the Police of the necessity to supply an escort, and arrangements should be made with the railway authorities to send the remittance by passenger train, should the necessity for its despatch be at all urgent.—(No. 10 of 1900.)

Declaration of Government Remittances.

No. 208A.]

When sending the requisition for the carriage of specie under Article 671, Civil Account Code, Treasury Officers should invariably declare the remittance as Government specie silver or gold, or as Government specie copper, as the case may be.—(Circular No. 11 of 1902-1903.)

Railway Freight on Remittances.

No. 209.]

Treasury Officers should roughly check the charge demanded by the booking clerk at the time of despatch, and, if it is obviously wrong, should demur. If the station authorities decline to reduce their charge when the correct rate is pointed out, the charge should be paid so as not to delay the remittance, but a claim to refund should be at once made to the District Traffic Superintendent concerned, so as to get the excess charge adjusted before the remittance charges bill is made out. Treasury Officers should also see that the weight of the consignment is always entered in the railway receipt.—(No. 36 of 1901.)

Cart Hire for Treasury Remittances.

No. 210.]

[ARTS. 642 644.

Except in the Kumaun Division, where a higher rate is admissible
Rate fixed except for
Kumaun. cart hire for Treasury remittances should be paid at the rate of seven annas a day for each bullock from the date on which a cart is engaged to the date of its discharge, both inclusive.—(G. O. No. 1541—III, dated 5-12-1894.)

2. It has been brought to notice that cartmen carrying treasure from one Treasury to another, unaccompanied by money-testers (Potdárs), are put to great inconvenience when their charges are not paid by the receiving Treasury, and they are referred to the remitting Treasury for payment. When no money-testers accompany remittances, the remitting Treasury Officer, who makes the arrangements with the cartmen for remittances sent by road should send an advice to the receiving Treasury Officer of the amount of cart hire to be paid to the cartmen after the arrival of remittances at their destination.

3. The amount of cart hire payable should be drawn on the ordinary bill or statement of remittance charges, and should be paid to the cartmen on safe arrival of the treasure.—(*No. 69 of 1887.*)

Arrangements for Police Guards.

No. 211.]

[ART. 642.

The notice required for Police Guards for treasure is ordinarily 48 hours if it is to go by rail, and one clear week if it is to go by road; and, except where remittances are most suddenly and urgently required, the rules should be strictly observed. In extraordinary cases, when remittances are ordered by telegram or otherwise for *immediate* despatch, the requisition for guards should be sent to the District Superintendent of Police in a red docket, and the urgency should be specially stated.

2. This arrangement was made with the concurrence of the Inspector-General of Police, and on receipt of the red docket the District Superintendent will do his best to supply the escorts without the usual notice.—(*G. L. No. 27 of 1878-79.*)

Slips to be placed in Treasure Bags.

No. 211A.]

Under the instructions contained in Article 643 of the Civil Account Code, a slip in English in the subjoined form should be placed, after being duly filled up, in each treasure bag packed for remittance.

Form of the slip to be placed in each treasure bag.

Name of Treasury
Description of coin
Number of pieces
Counted by
Examined by
Date

(*Circular No. 14 of 1902-1903.*)

Invoice, &c., of Remittances.

No. 212.]

[ART. 647.

The following circular of the Comptroller-General should receive careful attention :—

Comptroller-General's Circular No. 14, dated 12th February 1880.

1. In a recent case in which a bag of Rs. 2,000 was abstracted from a remittance of silver coin, there was considerable difficulty in ascertaining at what place the money had been stolen, owing to the boxes not having been individually weighed before despatch, and the prescribed invoices not having been sent.

2. I have the honour to request that the rules regarding remittance of treasure, contained in Chapter 31 of the Civil Account Code may be carefully observed in all cases except when extreme urgency requires that they should be waived. Even then every practicable precaution should be taken to ascertain the amount of public money delivered over and received at each Treasury.

2. Invoices intended for the Mint should always be prepared in English.

(Circular No. 14 of 1902-1903.)

—(No. of 1879-80.)

Booking of Remittances.

No. 213.]

Remittances of Treasure for Ambala should be booked to the Ambala City Station.—(*G. L. No. 14 of 1878-79*).

2. Remittances of treasure intended for the Kumaun Division (except Pauri), should be booked by the remitting Treasury Officer direct to Haldwani; and the Treasury Officer, Naini Tal, as well as the District Superintendent of Police, Naini Tal, should be warned in time to make the necessary arrangements for receiving the treasure at Haldwani and for conveying it to its destination.—(*No. 11 of 1886*).

3. Remittances of treasure intended for Pauri, a Sub-Treasury in Garhwál (Kumaun), should be booked by the remitting Treasury Officer to Najibabad, and the Deputy Commissioner, Garhwál, should be informed by the remitting Treasury Officer in time to make the necessary arrangements, in communication with the Collector of Bijnor, for receiving the treasure at Najibabad and for conveying it to its destination.

4. Remittances of treasure for Gwalior should be booked to the Morár station.

5. Remittances of treasure intended for the Kheri Treasury in Oudh should be booked by the remitting Treasury Officer to the Lakhimpur station, which is nearer to the Treasury than the Kheri station, and treasure boxes should be labelled as under

To

The Officer in Charge of Treasury,

Kheri,

Station Lakhimpur

Advice of Remittances.

No. 214.]

[ART. 661.]

The advice of a remittance of coin when sent by post may be as brief as the Telegraphic Report. It should be sent in the form prescribed in the Code. There is no need to write a formal letter.

By post.

2. Wherever it is found necessary to send an advice of the receipt or despatch of a remittance by telegram to this office

By telegram.

deferred (and *not urgent*) telegrams should be used for the purpose.

3. Urgent telegrams should only be used for matters which require *immediate* attention, and they should not be despatched after 3 P. M., because they cannot possibly arrive in office hours if despatched after that time, and a deferred telegram will always reach before office hours the next day.

4. No telegram should be sent if a letter will reach this office within 24 hours of its despatch.—(No. 52 of 1886.)

Surplus Note Remittances to the Bank of Bengal, Allahabad.

No. 215.]

[ART. 662.]

It has been brought to notice by the Agent, Bank of Bengal, Allahabad, that the receipt of Foreign Circle Notes from District Treasuries is attended with considerable risk, as these notes are received in large quantities at the beginning of the month when the work at the Bank is particularly heavy, and when there is every possibility of the substitution of a counterfeit or defective note for a good one being easily effected while the notes are passing through the different hands in the course of examination, Treasury Officers will, in future, cause all the surplus Foreign Circle notes of their Treasuries to be stamped with the stamp of their Treasury before they are sent to the Bank of Bengal, Allahabad. If this is done, any notes received at the Bank could at once be identified.—(No. 134 of 1889.)

Remittances under Examination.

No. 216.]

[ART. 663.]

Remittances under examination should be kept with as much care under double locks as any other part of the cash balance, and only as much should be given out each morning as can be counted during the day, and the amount counted replaced under double locks in the evening by the Treasury Officer. Bags of coin, forming part of a remittance, should never be left lying on the floor, but should be placed in a box in the treasure-room distinct from the box reserved for money which has been examined. If the remittance is packed in boxes, the unopened boxes should be piled in order in the treasure-room at a distance from the door. The part of the remittance counted from day to day will, of course, at the close of each day, be placed in the chest in use for ordinary receipts.

Extra Potdars for counting Remittances on receipt.

No. 217.]

[ART. 664—².

When the charge for several potdars is admissible, they may be engaged either several on one day, or one for several days, as may be most convenient; but if it can be arranged to supervise the potdars efficiently, the former plan will always be the most economical, as the potdars accompanying the remittance will be the more speedily released. Extra potdars should not be entertained, as a matter of course, merely because the charge is admissible; when business is slack at the Treasury the ordinary establishment may be sufficient to undertake the whole or part of the work of counting and testing the remittance. When the ordinary establishment is unable to take the remittance in hand at once, this order should be brought into force.—(*G. L. No. 1 of 1885.*)

NOTE—This order applies to the employment of extra potdars for the counting and examination of cash remittances received at a Government Treasury and not at a Bank conducting the business of Government Treasury under contract with Government.

Copper Coin Remittances on the East Indian and North-Western Railways.

No. 218.]

[ART. 673.

Remittances consisting of *copper coin only*, when despatched from one Treasury situated on the East Indian or North-Western Railway to another Treasury situated on either of those lines, may be sent without a guard, as those Railway Companies take the responsibility for their safe transit. Remittances which consist wholly or partly of silver, and all remittances which have to pass during transit over other lines of railway or by road, should be accompanied by guard as hitherto.—(*No. 116 of 1888.*)

CHAPTER 32.—Treasuries Banking with Branch Banks.

STAMP RECEIPTS IN BANK... 219 | "PROPER DISCHARGE" ... 220

Sale proceeds of Stamps in the Bank's Daily State.

No. 219.]

[ART. 684.

A. G.'s No.
20238, d. 23-
12-99.The entries in the *châllans* for sale proceeds of stamps furnished to the Bank should be made as follows:—

					Rs.
(a)	Gross sale proceeds of stamps	...	...	...
(b)	Deduct discount	...	...	...

(c)	Net sale proceeds	...			_____

The Bank's Daily State should show only the amount against entry (c). In the treasury register of stamp receipts the amount against entry (a) should be entered, and a corresponding debit of the amount against entry (b) noted in the accounts as discount payment.

"Proper Discharge."

No. 220.]

[ART. 690.

A. G.'s No.
20033, d. 21-
10-99.

The term "Proper Discharge" refers to the Bank (and not to Treasury) which may, in addition to a second signature of the payee in satisfaction of the payment made to him, obtain, as a safeguard if necessary, a further signature of the actual receiver of the payment from the Bank, *e.g.*, a clerk, or a peon, or any other person, who may have been specially sent by the payee to receive payment.

CHAPTER 33.—Miscellaneous.

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Prompt compliance of Retrenchment Orders.

No. 221.]

[ART. 16.

Code requires that recoveries ordered by an Account Office should be effected immediately, even if the retrenchments are not correct; the drawing and disbursing officers are held jointly responsible with the Treasury Officers for giving effect to the retrenchments issued by Accountant-General. They should not therefore file these orders pending settlement of any representations which may be made, but should deduct each amount from the next pay bill of the officials concerned, who will, of course, be allowed a refund of the amounts recovered if the retrenchment is eventually withdrawn.—(No. 7 of 1898.)

Indents for Forms.

No. 222.]

The following instructions should be carefully observed by all Treasury Officers and Chairman, District Boards, in preparing their annual indents for forms:—

- (i) The Treasury Officer's indent must be submitted to this office on or before the 1st November of each year, and it should include all forms required for the Sadar and Tahsil Treasuries, and by all Civil Officers in the district, except the Chairmen, District Board, who should submit his indent separately to the Superintendent, Government Press.
- (ii) As no supplementary indent will be passed except in case of extreme urgency, the indent should be carefully prepared in consultation with all the disbursing officers of the district, in order to meet the demands of all.
- (iii) The printed form of indent should be used, each column being accurately filled in, and no manuscript entry made.
- (iv) A separate form of indent (No. 25 D. B. Series) has been prescribed for District Board's, and in this form the Chairmen should include all forms required by the District Board's office, as well as by all officers subordinate to the District Board.

- (v) Particular care should be taken in filling in all the columns of the indent to avoid unnecessary correspondence in returning the indent for completion or for explanation regarding any abnormal requisitions. The necessity for increased demand should invariably be explained in the column of remarks.
- (vi) If any Treasury indents are submitted without care having been taken in their preparation, the fact will be noted in the report on the working of the Treasuries.—(*Nos. 89 of 1893 and 108 of 1904.*)

2. All Treasury and Miscellaneous forms are supplied to Treasury Officers by whom they are distributed among officers requiring them. No indent from any officer will therefore be complied with by this office, unless it is sent through the Treasury Officer, who will certify that the stock of the required forms has run short in his Treasury. Treasury Officers should invariably quote the new numbers and give a brief description of each when indenting for forms.

3. Forms required by the Cantonment Fund, which bear a separate series, will be supplied as hitherto, on payment, on indents made by the Presidents of the Cantonment Committees, direct to the Superintendent, Government Press, Allahabad.

4. A list of the treasury forms issued by this office is given in Appendix L.

Annual Report on the management of District Treasuries.

No. 233.]

[ART. 1003.]

An Annual Report is made by the Accountant-General to the Local Government on the management of the District Treasuries with reference to matters coming before this office in the audit and compilation of the accounts.—(*No. 16 of 1878-79.*)

Post copies of Intra-Provincial Telegrams.

No. 224.]

In accordance with the practice of this Government, and with the sanction of the Comptroller-General, no post copies of intra-provincial telegrams will be sent by this office.—(*No. 17 of 1886.*)

Franking of Official Covers.

No. 225.]

As letters received in this office are chiefly sorted by means of the franks and endorsements on them, it would help considerably if these franks could be made plainer and more legible than they now generally are. The franks which are impressed, printed or stamped with rubber stamp, are almost always quite plain, and perhaps they might be more generally used than they are.

2. If heads of offices can secure that the franks are clear and legible it will sensibly lighten the burden of sorting the very large post received

Official Post Cards.

No. 226.]

Under the orders of the Comptroller-General, official post cards should not be used in correspondence with this office.—(No. 3 of 1883-84.)

Procedure for leaving blank margins on letters addressed to
this office.

No. 227.]

To obviate the inconvenience arising from the practice of leaving margins on the wrong side, or no margins at all, to letters addressed to this office, all heads of offices should see that a quarter or half-blank margin on the left side of the front, and on the right side of reverse, of all pages of letters is left so that, on filing them, no inconvenience may be felt in going through the written matter.—(G. L. No. 66 of 1893.)

List of Returns.

No. 228.]

A list of periodical and occasional returns is printed as Appendix M.

Subsidiary Leave.

No. 229.]

The periods of subsidiary leave admissible when embarking at Calcutta or Bombay are given in the table printed as Appendix N.

Destruction of Treasury Records.

No. 230.]

Rules for the destruction of Treasury records are given in Appendix O.

Supply of Service Books.

No. 231.]

Service books are kept only in the Government Press, Allahabad, and are supplied by the Superintendent on indents of officers, accompanied by the receipt for the payment into the Treasury of the cost of the books required. A stock of books will be kept for sale at each Treasury, and the following instructions should be observed :—

Each Treasury Officer should indent on the Superintendent, Government Press, Allahabad, for supply of books when necessary.

The sale proceeds of the books at the rate of As. 1-6 each should be credited to the head "Sale of Service Books," in the register of Stationery and Printing Receipts.

For purpose of check the number of books received and sold by Treasuries must be entered in the Treasury *Plus* and *Minus* Memo. against the head "Service Books."

Examination Fees.**No. 232.]**

A.-G.'s No.
17541, d. 26-
0-1900.

Fees tendered by applicants for appearing in the Pleadership and, Mukhtārship Examinations conducted by the High Court of Judicature, Fort William, Calcutta, may be received and credited as separate items in the body of the Cash Book.

Standard List of Objections.**No. 233.]**

A list of Standard Objections is printed as Appendix P. It contains all objections usually raised by the Accountant-General in auditing the Government accounts. In communicating the objections detected in the course of audit, in future, the number allotted to the objections in the list will only be quoted in the audit memo. and in the objection statements issued by the Accountant-General's office, instead of writing the objections in detail. Objections which constitute Treasury irregularities are marked with an asterisk in the list, and Treasury Officers and their Treasury staff would do well to study them in order to reduce the objections to the lowest limit possible.

APPENDICES.

APPENDIX A—(See Standing Order No. 32).

Sections of Establishments.

Drawing Officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, of what should be included in each section.
Collector or Deputy Commissioner.	Land Revenue (General Office establishment).	English Office ...	Clerks, record-keepers of English records, &c.
		Vernacular Office ...	<i>In Province of Agra.</i> —Revenue Superintendents, readers, court clerks, general clerks, record-keepers, &c.
			<i>In Oudh.</i> —Wásilbáki-navis, muharrirs, and record-keepers.
		Treasury department...	Treasury clerks and accountants, treasurers and money testers.
	Amalgamated Excise, Stamp, and Income Tax establishment.	Menial establishment...	All menial servants employed in general office establishment and treasury, such as daffris, peons, record lifters, tent-pitchers, sweepers, &c.
		Naib Tahsildárs. Tahsildár's establishment. (One section for each tahsil.)	
		One section.	
		One section ...	} A separate bill for each.
	Temporary establishment.	Litto ...	
	Process serving establishment.		
	Record-room ...	Translators. Copyists. Arrangers and weaders.	
	Management of Government estates.	One section ... <i>Registrar.</i>	Clerks and servants.
	Kanúngo establishment.	Registrar kanúngos. Assistant ditto. Assistant Record-keeper. English allowance by names. <i>Supervisor.</i> Sadr, Assistant Sadr and Apprentice Kanúngos. Supervisor Kanúngos on Rs. 30. Supervisor Kanúngos on Rs. 25. Chainmen. English allowance to Supervisor Kanúngos by names. Field Allowance @Rs. 10 Ditto @Rs. 5	Tahsil details not necessary For cash orders : a memorandum should be attached for the guidance of Treasury Officers.
	Patwári establishment.	One section. ...	Bill should show name of each patwári drawing more than Rs. 10 a month; and rate of pay and number at each rate of those drawing Rs. 10 or less.
	Patwári school establishment.	Ditto ...	To be drawn in a separate bill.

APPENDIX A—Sections of Establishments—(continued).

Drawing Officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, of what should be included in each section.
Deputy Superintendent, Family Domains, Muharája of Benares.	Office establishment.	One section.	
Settlement Officer.	Settlement officer's establishment.*	English and vernacular office. Menial establishment...	Clerks. Peons, &c.
	Deputy Collector's establishment *	English and vernacular office. Menial establishment	Naib Sarishtadar, clerks, &c. Peons, &c.
Deputy Superintendent, Provincial Survey.	Traverse Survey	English and vernacular office. Menial establishment	Sub-Surveyors, Draftsmen, Computers, writers, Hospital Assistant.
Superintendent, Land Record Surveys.	Superintendent's establishment	Office establishment, Menial establishment.	Head Inspectors, clerks, servants.
Collector or Deputy Commissioner.	Stamps (district charges)	One section for sale of general stamps and one section for sale of coat fee stamps.	
Collector or Deputy Commissioner.	Excise (district charges).	Excise Inspector's establishment.	A separate bill to be drawn for each establishment. A separate bill to be drawn
	Excise ...	Distillery establishment. Cantonment establishment.	
Registrar ...	Registration (district charges).	Registrar's establishment Sub-Registrar's establishment (one section for each sub-registrar).	
Postmaster ...	Post-office (district post).	Office establishment ... Runners' establishment Fixed contingencies ...	Same as "Patwári establishment."
Collector or Deputy Commissioner.	Special funds establishment.	One section.	
Commissioner ...	General office establishment.	English office. Vernacular office. Menial servants	A separate bill to be drawn for each establishment.
	Other establishments.	Temporary establishment Record-room ditto ... Local rate ditto ...	
	Local fund establishment.	One section.	
District Judge...	Judge's Court ...	English office. Vernacular office. Sale amins (Nazirs.) Menial servants.	Include Civil court amins and servants in one section. One section.
		Civil Court amins ...	
		Sub-Judge's establishment. Munsif's establishment...	
Ditto ...	Ditto ...	Temporary establishment.	To be drawn in a separate bill.
Ditto ...	Judicial process-serving establishment.	Writers. Runners or process-servers.	

APPENDIX A—Sections of Establishments—(continued).

Drawing Officer.	Department or Office.	Sections into which bill should be divided.	Explanation, where necessary, of what should be included in each section.
Collector or Deputy Commissioner.	Kurk amíns ... Sale muharrirs ... Rent suit process-serving establishment.	One section ...	To be drawn in a separate bill.
		Ditto ...	Ditto.
		Názirs Runners or process-servers. Copyists.	} One bill.
District Judge ...	Judicial record-room.	Arrangers and weeders' servants ...	
			Daftris and bundle-lifter.
Judge or Cantonment officer in charge of Court of Small Causes.	Court of Small Causes.	Clerks. Servants.	Názirs, bailiffs, and runners.
		Process-servers' establishment.	
Magistrate or Deputy Commissioner.	Criminal Court...	English office. Vernacular office. Menial servants. Tahsílí Muharrirs.	One section for each Hon'y. Magistrate.
		Honorary Magistrate's establishment.	
Cantonment Magistrate.	Criminal Court...	English office. Vernacular office. Menial servants.	
Superintendent, Central Prison.	Central Jails ...	Jailors ...	Jailors, assistant Jailors.
		Clerical establishment...	Clerks, and muharrirs.
		Warders ...	Head warders, assistant warders, and prison warders.
		Menial and other establishment.	
		Hospital establishment	{ Compounders, &c. (N.B.—Pay of Hospital Assistant to be drawn in a separate bill).
		Factory servants.	
Superintendent, District Jail.	District Jail ...	As above ...	As in Central Jails.
District Superintendent of Police.	Police ...	Hospital establishment.	{ Compounder, sweeper, &c. (N.B.—Pay of Hospital Assistant to be drawn in a separate bill).
		European Sergeants.	{ Armed and Civil Police in separate bills.
		Sub Inspectors, 1st grad	
		Ditto, 2nd do.	
		Ditto, 3rd do.	
		Head Constables, 1st do.	
		Ditto, 2nd do.	
		Ditto, 3rd do.	
		Ditto, 4th do.	
		Foot Constables, 1st do.	
		Ditto, 2nd do.	
		Ditto, 3rd do.	
		Other constables ...	Magistrate's guards, distillery guards, orderlies sweepers.
		Station House allowance.	Drawn on separate bill.
		Mounted Constables ...	

APPENDIX A—Sections of Establishments—(concluded).

Drawing Officers.	Department or Office.	Sections into which bill should be divided.	Explanation where necessary, of what should be included in each section.
Principal ...	College* ...	English Teachers. Librarians and clerks. Workshop artificers. Menial servants.	
Ditto ...	Roorkee College ...	Upper Subordinate staff. Lower ditto. Office. Library. Laboratory. Workshop. Medical establishment.	
Inspector of Schools	Inspection ...	English office. Vernacular office. Menial servants.	
Headmaster, Normal or Industrial School.	Normal or Industrial school.	Headmaster. Teachers. Pupil teachers. Servants.	
Civil Surgeon ...	Mortuary Clerk ...	One section.	
Principal, Medical School.	Medical School ...	Librarians, writers, curator and servants.	
Superintendent ...	Lunatic Asylum...	Compounders and dressers. Overseers and daroghas. Matrons. Guards. Clerks. Servants ... Guards.	Accountant, clerk. Cooks, bhistis, darwan dhobis, &c.
Superintendent, Civil Veterinary Department.	Veterinary establishment.	Clerks, salutaris, servants.	
Superintendent, Botanical Gardens.	Botanical garden establishment.	Office establishment. Menial establishment. Garden establishment. Workshop establishment.	
Collector ...	Táj and other garden establishments.	One section for each garden.	

* Arts and Training.

APPENDIX B—(See Standing Order No. 42).

Table of Travelling Allowances admissible under the Civil Service Regulations to Officers in the United Provinces of Agra and Oudh.

Appointment.	Class.	Rate of travelling allowance.				Code Rule. (Civil Service Regulations.)	Remarks.
		By rail (1013).	By road per mile (1034).	Daily.	Monthly.		
Land Revenue.							
Collector (Magistrate)	I.		Rs. a.	Rs. a.	Rs. a.		
Deputy Commissioner	I.						
Assistant Commissioner	I.		0 8	5 0	...	Art. 1063.	
Deputy Commissioner, Almora, Garhwál and Nainí Tál (a).	I.				...	Ditto	
Superintendent, Taráí and Bhábar Government Estates.	I.	Double 1st class fare.			...	Appendix 25	(c) This rate is only admissible when the officer tours in the hills, otherwise the daily rate is Rs. 5.
Assistant Commissioner of Nainí Tál, Almora, and Garhwál (a).	I.			(a) 7 8	...	Ditto.	(b) When travelling in the Jaunsár-Bawár tract is entitled to daily allowance at Rs. 7-8-0, otherwise Rs. 5.
Deputy Collector on pay exceeding Rs. 500.	I.			4 0	...	Ditto	
Ditto on pay not exceeding Rs. 500.	II.	Double 2nd class fare.	0 4	3 0	...	Ditto	* Settlement Officer, Almora, is entitled to daily allowance at Rs. 7-8-0, for tour in the hills (G. I., F. D., No. 1853, dated 14th September 1900).
Settlement Officer* Assistant ditto	I.			5 0	...	Art. 1063.	
Land Records.							
Director	I.			7 8	...	Appendix 25	(c) The present incumbent is entitled to 1st class Travelling allowance (<i>vide</i> G. I., H. D., No. 1300, dated 11th September 1893).
Deputy Director	I.	Double 1st class fare.	0 8	(d) 25 0	...	Art. 1063 and Appendix No. 26.	(d) As Superintendent of Model Farm, Cawnpore. Travelling allowance of Survey Officer is regulated by Art. 1070, which is subject to Art. 1065.
Assistant Director (c)	I.			5 0	...	Art. 1063	
Land Records Surveys, Superintendent.	I.				...	Art. 1063	

APPENDIX B—(continued).

Table of Travelling Allowances.

Appointment.	Class.	Rate of travelling allowance				Code Rule. (Civil Service Regulations).	Remarks.
		By rail (1013).	By road per mile (1034).	Daily.	Monthly.		
		Rs. a.	Rs. a.	Rs. a	Rs. a		
Excise and Stamps.							
Commissioner of Excise and Stamps, who is also Inspector-General of Registration, &c.	I.			7	...	Art. 1063 and Appendix 25.	
Registrars in Oudh	II.			3	...	...
Excise Naib-Tahsildars	III.			...	*15 0	...	
Administration.							
<i>Secretariat.</i>							
Chief Secretary	I.			10 0	...	Appendix 25.	
Under Secretary	I.			10 0	...	Ditto.	
Private Secretary	I.		0	5 0	...	Art. 1063.	
Aide-de-Camp	I.			5 0	...	Ditto.	
<i>Commissioners.</i>							
Commissioners of Divisions	I.			...	+250 0	Appendix 24.	
<i>Account and Audit.</i>							
Accountant-General	I.			7 8	...	Appendix No. 25.	
Deputy Accountant-General	I.			5 0	...	Art. 1063.	
Assistant ditto	I.			5 0	...	Ditto.	
Probationer	I.			5 0	...	Art. 1063 and Appendix No. 19.	
Chief Superintendent	I			5 0	...	Ditto.	

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G. O. No. X-2043-34, dated 1st August 1894.

* Excise Naib-Tahsildars employed on preventive duty are allowed the fixed conveyance allowance. G. I., F. D., No. 1232, dated 7th March 1899.

† A permanent monthly travelling allowance is granted in lieu of all other travelling allowances for journeys within an officer's circle of duty, and is drawn all the year round, except during absence on leave of any description or on joining time, or for any period for which travelling allowance of any other kind is drawn. When proceeding under proper authority beyond his jurisdiction the officer may exchange the permanent monthly allowance for the allowance admissible under Article 1065 for the entire journey, including such part of it as is within his jurisdiction, the daily allowance being taken to be one-thirtieth of the fixed travelling allowance. The Permanent Travelling Allowance of Covenanted Civilians is exempt from the 4 per cent annuity deduction (*vide* Articles 1044, 1046, 1047 and 556).

Board of Revenue.

Member "
Secretary "
Junior Secretary "
Assistant Secretary "
I. I.

Law and Justice.
High Court.

Chief Justice "
I.

Judge "
Registrar "
I.

Deputy Registrar
I.

Law Officers.

Legal Remembrancer to Gov-
ernment.
I.

Government Pleaders while on
circuit duty with a Sessions
Judge—

(a) High Court Pleader "
II.

(b) Other Pleader "
II.

Judicial Commissioners.

Judicial Commissioner (Oudh).
I.

Registrar to ditto "
I.

Civil and Sessions Courts.

District Judges \$ "
I. I.

Assistant Judges on pay ex-
ceeding Rs. 500.
Subordinate Judges on pay
exceeding Rs. 500.
I.

Member	I.	Double 1st class	0 8	10 0	...	Appendix 25. Art. 1063. Ditto.
Secretary	I.	fare,		5 0	...	Ditto.
Junior Secretary	I.			5 0	...	
Assistant Secretary	I.			5 0	...	
Chief Justice	I.	Reserved 1st class	(b) 1 0	15 0	...	Art. 1151 and Appen- dix 25.
Judge	I.	ment,			...	Ditto.
Registrar	I.	Ditto	(b) 1 0	15 0	...	Art. 1063.
Deputy Registrar	I.	Double 1st class	0 8	5 0	...	Ditto.
	I.	fare.	0 8	5 0	...	
	I.	Ditto			...	
Legal Remembrancer to Gov- ernment.	I.	Ditto	0 8	7 8	...	Appendix 25.
Government Pleaders while on circuit duty with a Sessions Judge—	II.	Double 2nd class	0 4 † 3 0		...	
(a) High Court Pleader	II.	fare.	0 4 † 1 0		...	
(b) Other Pleader	II.	Ditto			...	
Judicial Commissioner.	I.	Double 1st class	0 8	10 0	...	Appendix 25.
Judicial Commissioner (Oudh).	I.	fare.	0 8	5 0	...	Art. 1063.
Registrar to ditto	I.	Ditto			...	
Civil and Sessions Courts.	I.	Ditto	0 8	7 8	...	Appendix 25.
District Judges \$	I.	Ditto	0 8	5 0	...	Art. 1063.
Assistant Judges on pay ex- ceeding Rs. 500.	I.	Ditto	0 8	4 0	...	Ditto.
Subordinate Judges on pay exceeding Rs. 500.	I.	Ditto	0 8		...	

(b) A Judge of a High Court is entitled to four fares, if actually paid for the carriage of four servants at the lowest class rates (*vide* Art. 1151).

† Government, North-Western Provinces and Oudh, No. 4703, dated 19th September 1887.

§ Those who were holding the office of District Judge substantively on the 15th March 1888, are allowed a daily allowance of Rs. 10 (*vide* G.I., F.D., No. 1387, dated 15th March 1888).

APPENDIX B—(continued).

Table of Travelling Allowances.

Appointment.	Class.	Rate of travelling allowance.				Code Rule. (Civil Service Regulations.)	Remarks.
		By rail (1013).	By road per mile (1034).	Daily.	Monthly.		
Law & Justice—(concluded). <i>Civil & Sessions Courts.</i>							
Assistant Judges on pay not exceeding Rs. 500.	II.	Double 2nd class fare.	Rs. a. 0 4	Rs. a. 3 0	Rs. a. ...	Art. 1063.	
Subordinate Judges and Munshi on pay not exceeding Rs. 500.	II.	Ditto	0 4	3 0	...	Appendix 25.	
<i>Courts of Small Causes.</i>							
Judges ...	I.	Double 1st class fare.	0 8	5 0	...	Art. 1063.	
<i>Criminal Courts.</i>							
Magistrate (Collector) ...	I.	Ditto		5 0	...	Ditto.	
Cantonment Magistrate ...	I.			5 0	...		
City Magistrate (Lucknow) ...	I.			5 0	...		
Joint Magistrate ...	I.			5 0	...		
Assistant ditto ...	I.		0 8	5 0	...		
Deputy Magistrate (Deputy Collector) Unrecompensed, on pay exceeding Rs. 500.	I.			4 0	...	Appendix 25.	
Ditto ditto on pay not exceeding Rs. 500.	II.	Double 2nd class fare.	0 4	3 0	...	Ditto.	
Honorary Magistrates not Government officials, when employed on local investigation at a distance of more than five miles from their residence or the Court at which they sit.	II.	Ditto	0 4	...	...	Art. 1003.	

Jails.

Inspector-General of Prisons,

Superintendents of Central
and District Jails.**Police.**

Inspector-General of Police...

Deputy ditto
Special Assistant Inspector-
General.Personal Assistant to Inspect-
or-General.Deputy Inspector-General,
Government Railway Police
(c).

District Superintendent†

Assistant do. and Probationer,

A police officer attending a
Fair, Darbár. Agricultural
Exhibition, &c. ‡Members of the police force
on discharge or retirement
from the service on pay less
than Rs. 20-5A police officer when trans-
ferred from one station to
another in the same dis-
trict ||

	I.	Double 1st clas- fare.	0	7 8	...	Appendix 25.
I.	I.		0	5	50	Art. 1063 and Ap- pendix 25.
I.	I.		0	10	0	Appendix 25
I.	I.		0	6	0	Ditto.
I.	I.		0	5	0	Art. 1063.
I.	I.		0	5	0	Ditto.
I.	I.		0	6	0	Arts 1013, 1034 and Appendix No. 25.
† I.	† I.		0	5	0	Art. 1063.
† I.	† I.		0	4	0	Appendix 25.
"	"		"	"	"	Art. 1058.
"	"		"	"	"	Art. 1131.
"	"		"	"	"	Art. 1094Ex.

* The Superintendent of District and Central Jails of Lucknow is not allowed to draw the conveyance allowance of Rs. 50 per mensem, (N.W. P. and O. Res No. 1532, d. 30-8-83; No. 11667, d. 21-9-88; and No. 1768, d. 19-10-83). The Jail allowance at Allahabad is drawn by the Civil Surgeon.

(c) The Deputy Inspector-General, Railway Police, police officers in charge of Railway Police, and all officers and men of the State Railway Police are not entitled to allowances under Chapter XLVIII, arts 1011 and 1015, for journeys within the limits of the railway to which they are attached, but are granted their daily allowance for any day on which they are absent from their station for more than 8 hours in addition to a free pass (*vide* Art. 1067).

† A District or Assistant District Superintendent of Police visiting a police station otherwise than in the course of a tour, which involves the absence of the officer from his headquarters for two or more consecutive nights, and the visitation of two or more police stations or outposts, is not entitled to travelling allowance unless he travels at least 20 miles in one day [*vide* Art. 1055Ex].

‡ Draws full allowances for the whole period of a halt on Magistrate's certificate that his personal presence was necessary.

§ Railway ticket to reach their homes west of Sutlej and subsistence allowance at two annas per diem for a period not exceeding ten days.

|| Entitled to actual cost of conveyance of his necessary baggage and to travelling allowance for journeys by rail or steamer.

¶ District Superintendent of Police, Kumaun Division, is entitled to daily allowance at Rs. 6.— Appendix 25.

APPENDIX B—(continued).
Table of Travelling Allowances.

Appointment.	Class.	Rate of travelling allowance.				Code Rule. (Civil Service Regulations)	Remarks.
		By rail (1013).	By road per mile (103†).	Daily.	Monthly.		
			Rs. a.	Rs. a.	Rs. a.		
Foreign recruits for the armed portion of the police in the United Provinces.*	...	...	...	...	...	Art. 1088Ex	* Actual expenses for the journey to join their first appointment.
Education.							
Director of Public Instruction, Principals, Professors, and In- spectors of the Indian Edu- cational service including the graded lists and Inspect- or of the Provincial service (b).	I.	Double 1st class fare.	0 8	7 8	...	Appendix 25 Ditto.	(a) Entitled to Rs. 6 per diem when travelling in the hills; but for halts at Munsoorie and Naini Tal the allowance is Rs. 4. (b) G. I. F. D., No. 5103, dated 22nd November 1883, and No. 210 S.R., dated 9th May 1899.
Principal, Thomason College, Roorkhee.	I.						
Assistant Principals	I.			6 0	...	Ditto.	
Assistant Inspector of Schools,	II.	Double 2nd class fare	0 4	(b) 3 0	...	Art. 1063.	† Draw daily allowance at four annas for every twenty-five rupees or fraction of twenty-five rupees of the pay or maximum pay of the appointment which they hold (<i>vide</i> Art. 1063). Assistant Inspector, Kummaun, draws a daily allowance of Rs. 3.
Headmasters of Superior Zila Schools.	II.	Ditto	0 4	See note†	...	Ditto.	
Students selected for educa- tion at a Normal School for journey to the school.	III.	Double 3rd class fare.	0 2	...	...	Art. 1088Ex.	
Ministerial Establishment at- tached to camps of Inspect- ors and Assistant Inspect- ors of Schools drawing from Rs. 6-4-0 to Rs. 8 †	...	...	...	0 1½	...	...	† Government, North-Western Provinces and Oudh, No. $\frac{854}{X-450}$, dated 17th April 1884.
Ditto ditto drawing above Rs. 8.	...	...	...	0 2	...	...

APPENDIX B—(continued).

Table of Travelling Allowances.

Appointment.	Class.	Rate of travelling allowance.					Code Rule. (Civil Service Regulations.)	Remarks.
		By rail. (10181)	By road per mile (1034)	Daily.	Monthly.			
			Rs. a.	Rs. a.	Rs. a.			
Chemical Examiner to Government	I.	Double 1st class fare.	0 8	5 0	..	Art. 1063	(a) See note † against "Headmasters of Superior Zila Schools."	
Assistant Chemical Examiner to Government	II.	Double 2nd class fare.	0 4	(a)	..	Ditto.		
Political Officer with ex-Amir of Kábul	I.	Double 1st class fare.	0 8	5 0	..	Art. 1063.		
Scientific and Minor Departments.	I.	Ditto	0 8	4 0	..	Appendix 25.		
Meteorological Department.	I.	Ditto	0 8	5 0	..	Art. 1063.		
Reporter to Government	I.	Ditto	0 8	5 0	..	Appendix 25.		
Civil Veterinary Department	I.	Ditto	0 8	5 0	..	Appendix 26.		
Superintendent, Civil Veterinary Department	I.	Ditto	0 8	5 0	..	Ditto.		
Veterinary practitioners—Government Gardens.	I.	Ditto	0 8	4 0	..	Appendix 25.		
Superintendent, Saháranpur	..	Ditto	..	..	20 0	Appendix 26.
Ditto Taj Garden, Agra	..	Ditto	..	..	25 0	Ditto.
Ditto Model Farm, Cawnpore	..	Ditto	..	..	..	Art. 1063.
Stationery and Printing.	I.	Ditto	0 8	5 0	..	Art. 1063.		
Superintendent, Government Press	..	Ditto	0 8	5 0	..	Art. 1063.		

Miscellaneous.

Ministerial officers (menial and inferior servants) on pay of Rs. 8 or less ...
 Ditto ditto on pay exceeding Rs. 8 ...
 Ministerial officers (superior) on pay above Rs. 10 and up to Rs. 12-8-0 ...
 Ditto ditto on pay over Rs. 12-8-0 and up to Rs. 25. ...
 Ditto ditto on pay over Rs. 25 and up to Rs. 37-8. ...
 Ditto ditto on pay over Rs. 37-8-0 and up to Rs. 50. ...
 Ditto on pay of Rs. 50 ...
 Ditto on pay over Rs. 50 and up to Rs. 62 8-0. ...
 Ditto ditto over Rs. 62-8-0 and up to Rs. 75. ...
 Ditto ditto over Rs. 75 and up to Rs. 87-8-0. ...
 Ditto ditto over Rs. 87-8 and up to Rs. 100. ...
 Ditto ditto over Rs. 100 and up to Rs. 125. ...
 Ditto ditto over Rs. 125 and up to Rs. 150. ...
 Ditto ditto over Rs. 150 and up to Rs. 175. ...
 Ditto ditto over Rs. 175 and up to Rs. 200. ...

IV.	Single lowest class fare.	0 1	* 0 1	...
IV	Ditto	0 1	* 0 2	...
III.	Double intermediate or 3rd class fare.	+ 0 2	0 2	...
III.		0 2	+ 0 4	...
III.		0 2	+ 0 6	...
III		0 2	+ 0 8	...
III.			+ 0 8	...
III.	Double intermediate or 2nd class fare.	0 2	+ 0 10	...
III.			+ 0 12	...
I II.			+ 0 14	...
III.			+ 1 0	...
II.			+ 1 4	...
II.	Double 2nd class fare.	0 4	+ 1 8	...
II.			+ 1 12	...
II.			+ 2 0	...

Art. 1063.

* A menial servant may for a journey by railway draw daily allowance in addition to railway fare, (Art. 1073) except in cases of transfer. A menial or inferior servant is only entitled to actual travelling expenses for journeys by road not exceeding the mileage of his class (Art. 1063).

† Except in cases of transfer, a ministerial officer is only entitled to actual travelling expenses not exceeding the rate for his class (1034). Mileage for journeys by road may not be charged in lieu of daily allowance, unless he travels more than 20 miles in one day or the head of the office certifies that the officer was required to travel by boat or public conveyance (*vide* Art. 1065).

APPENDIX B—(continued).
Table of Travelling Allowances.

Appointment.	Class.	Rate of travelling allowance.				Code Rule. (Civil Service Regulations.)	Remarks.
		By rail (1018).	By road per mile (1094).	Daily.	Monthly.		
Ministerial officers (superior) on pay over Rs. 200 and up to Rs. 225.	II.	Double 2nd class fare.	Rs. a.	Rs. a.	Rs. a	Art. 1013, 1034 and 1063.	* Except in cases of transfer, a ministerial officer is only entitled to actual travelling expenses not exceeding the rate for his class (Art. 1063). Mileage for journeys by road may not be charged in lieu of daily allowance, save when the head of the office certifies that the officer was required to travel by both or public conveyance or at a more rapid rate than 20 miles a day [<i>vide</i> Art. 1065]. Shall receive their expenses at the same rates as persons of their rank in life who are not Government servants. Actual expenses incurred may be charged to Government, provided the head of the office certifies that charge was unavoidable.
Ditto ditto over Rs. 225 and up to Rs. 250.	II.		0 4	* 2 4	...		
Ditto ditto over Rs. 250 and up to Rs. 275.	II.			* 2 8	...		
Ditto ditto over Rs. 275 and up to Rs. 500.	II.			* 2 12	...		
Patwāris and Chankidars summoned as witnesses in criminal courts.	...	...	...	* 3 0	...	Art. 1135.	
Ministerial officers of any rank or a police officer not higher in rank than a Sub-Inspector, despatched as a messenger on business to a place in the neighbourhood of the office to which the business appertains.	...	...	...	...	...
Any officer attending a fair, durbar, agricultural exhibition, &c.	...	...	...	...	...	Art. 1080. Art. 1058.	
Clerk accompanying a remittance of Rs. 20 lakhs or more.	...	...	...	2 8	...	Art. 1063Ex and Appendix 25.	Draws full allowance for the whole period of a halt on Magistrate's certificate that his personal presence was necessary.
Peon ditto ditto ...	...	...	...	0 4	...	Ditto.	

APPENDIX B—(continued).

Officers not entitled to Travelling Allowances for journeys (other than journeys by rail or steamer) within their respective jurisdiction.
Article 1039 and Appendix No. 22 of the Civil Service Regulations.

	...	...	...	...	...	...	Entry No. 3
1. Menials attached to survey parties in the field	...	...	...	...	...	...	...
2. Peons (including tent-pitchers and daftris) and other petty officers (jamadars, &c.) attached to the office of the District Officer or his assistants or deputies, to whatever department their salary may be charged ...	...	...	...	...	...	...	5
3. Supervisor and registrar kánungos	...	...	...	...	...	...	9
4. Tahsildárs, naib tahsildárs and tahsíl officials (for special rates of daily allowance see order No. 42, para. 4)...	...	...	...	...	...	...	10
5. Civil court amins	...	...	...	...	...	...	23
6. Process servers and bailiffs	...	...	...	...	...	...	26
7. Police officers and men of all grades below the rank of Assistant Superintendent, except railway police officers and men, and Inspectors of Railway Police	...	...	...	...	...	...	27
8. Officers of the Vaccination Department below the rank of Deputy Superintendent	...	...	...	...	...	...	28

Important rules and definitions.

1. Actual travelling expenses do not include charges for hotels, dak bungalows or refreshments, or for the carriage of stores or conveyance, or for presents to coachmen, &c (Art. 13).
2. Day means a calendar day beginning and ending at midnight (Art. 23). But an absence from headquarters which does not exceed 24 hours is reckoned as one day, at whatever hours the period begins or ends.
3. A journey between two stations should be performed by the shortest of two or more practicable routes, or by the cheapest of such routes as may be equally short (Art. 1996).
4. Subject to the provisions of article 998 of the Civil Service Regulations (4th Edition) a journey shall be held to commence from and terminate at—
 (a) the railway station if the distance between the Collector's office and the railway station be less than three miles;
 (b) the railway station if there be no Collector's office and the starting point or point visited be less than three miles from the railway station;
 (c) the actual starting point visited in all other cases.

The following points have been fixed by Government for the commencement and termination of road journeys from or at the undermentioned stations :—

1. Agra	...	...	...	Agra Fort.
2. Benares	...	...	...	Benares Cantonment (Oudh and Rohilkhand Railway).
3. Cawnpore	...	...	...	Cawnpore (Oudh and Rohilkhand Railway).
4. Farrukhabad	...	...	...	Fatehgarh.
5. Gonda	...	...	...	Gonda (Kachahri).
6. Jaunpur	...	...	...	Jafarabad.
7. Meerut	...	...	...	Meerut Cantonment.
8. Lucknow	...	...	...	Lucknow Junction.

Exception.—For journeys between Allahabad and Naini Central Prison and *vice versa* daily allowance may be charged if the distance actually travelled exceed five miles. —(G. O. No. 4007/X T.A. dated 18th November 1903.)

The above orders do not apply in cases falling under the note to clause (iii) of Art. 1065 of the Civil Service Regulations (G. O. No. 5824—X/T-4, dated 16th August 1904).

5. When an officer is provided with the means of locomotion at the expense of the State or of local funds, he is, in lieu of all other travelling allowance entitled to any actual travelling expenses not exceeding half the travelling allowance ordinarily admissible to him for a journey of the same kind (Art. 1999).
6. When an officer is entitled to, or allowed, free transit by rail his travelling allowance must, save as otherwise provided in articles 1067—1069, be reduced by the amount of the fare which, but for such free transit, he would have paid (Art. 1018.) See also note under it.

APPENDIX B—(concluded).

7. When an officer is entitled to travel in a higher class at a lower fare, his travelling allowance must be reduced by the amount by which the fare of the class in which he travels exceeds the fare actually paid (Art. 1014.)
8. The term "under proper authority," as used in Art. 1039 of the Civil Service Regulations, means, in the case of subordinate officers the controlling officer such as the Commissioner or Head of the Department—and in the case of superior gazetted officers, the Local Government (*vide Local Government No. 2562, dated the 17th November 1883*).
9. No travelling allowance other than a permanent monthly allowance is admissible for any day on which an officer does not reach a distance exceeding five miles from headquarters or return thereto from a distance exceeding five miles (Art. 1055).
10. No travelling allowance, other than a permanent monthly allowance, is admissible to a District or Assistant Superintendent of Police for visiting a police station otherwise than in the course of a tour, unless he travels at least 20 miles in one day (Art. 1055Ex.)
11. Daily allowance may not be drawn for more than 10 days of a halt at one place (Art. 1056) unless specially exempted.
12. In calculating travelling allowance at mileage rates fractions of a mile should be omitted only in the total of a bill for any one journey and not in the various items which make up the bill (Art. 1035).
13. Travelling allowance is not ordinarily granted to any person for the journey to join a first appointment in the public service (Art. 1088).
14. When an officer is transferred other than for the public convenience copy of the order of transfer shall be sent to the Accountant-General. In the absence of such an endorsement, the Accountant-General shall assume that the officer has been transferred for the public convenience (Art. 1039).
15. Travelling allowance to public officers required to accompany the Government to and from Naini Tal are governed by special rules (Naini Tal Hill Allowance Code).
16. Travelling allowances of Accountant-General and his establishment to and from Naini Tal are regulated in accordance with Art. 1030.
17. Officers, other than those mentioned in the Hill Allowance Code, whose duty requires them to go to a hill station on duty, are under the ordinary rules entitled to travelling allowance for the journey there and back. But the Local Government has power to refuse and should refuse travelling allowance to an officer who visits a hill station on duty, the performance of which would require his presence at the hill station for a short time only if he prolongs his visit beyond the period required for the performance of the duty. The Accountant-General should retrench the travelling allowance for a journey to and from a hill station by an officer who remains at the hill station for more than 10 days, unless the Local Government officially intimates that the presence of the officer was required on duty throughout the period (Art. 1114).
18. When an officer is permitted for his own convenience to conduct his duties at a hill station, neither he nor any of the establishment which accompanies him is entitled to travelling allowance for the journey to or from such station—(Art. 1112).

APPENDIX C.—(SEE STANDING ORDER NO. 45B).

Departments and offices to which the contract system applies.

N. 2.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major Lead.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
3, Land Revenue.	Charges of District Administration.	1. Petty constructions and repairs &c. 2. Charges for remittances of treasure, &c. 3. Service postage stamps 4. Service telegrams. 5. Rates and taxes. 6. Hot and cold weather charges. 7. Extra tour establishment. 8. Carriage of tents and records. 9. Repairs of tents. 10. Purchase and repair of furniture. 11. Tahsil fixed contingencies. 12. Process-serving contingencies. 13. Cloth for bastahs. 14. Other petty contingencies and office expenses. 15. Bank of Bengal postage charges. 16. Bank of Bengal telegram charges. 17. Office contingencies (nazul).	...	(1) Purchase of record-stacks. (2) Contingencies under the Land Acquisition Act.	Collector or Deputy Commissioner. ...	Collector.	Board of Revenue.
	<i>General establishment.</i>	1. Petty constructions and repairs &c. 2. Charges for remittances of treasure, &c. 3. Service postage stamps 4. Service telegrams. 5. Rates and taxes. 6. Hot and cold weather charges. 7. Extra tour establishment. 8. Carriage of tents and records. 9. Repairs of tents. 10. Purchase and repair of furniture. 11. Tahsil fixed contingencies. 12. Process-serving contingencies. 13. Cloth for bastahs. 14. Other petty contingencies and office expenses. 15. Bank of Bengal postage charges. 16. Bank of Bengal telegram charges. 17. Office contingencies (nazul).	...	(1) Purchase of record-stacks. (2) Contingencies under the Land Acquisition Act.	Collector or Deputy Commissioner. ...		
	(Stone quarry charges, Mirzapur.)	1. Petty constructions and repairs &c. 2. Charges for remittances of treasure, &c. 3. Service postage stamps 4. Service telegrams. 5. Rates and taxes. 6. Hot and cold weather charges. 7. Extra tour establishment. 8. Carriage of tents and records. 9. Repairs of tents. 10. Purchase and repair of furniture. 11. Tahsil fixed contingencies. 12. Process-serving contingencies. 13. Cloth for bastahs. 14. Other petty contingencies and office expenses. 15. Bank of Bengal postage charges. 16. Bank of Bengal telegram charges. 17. Office contingencies (nazul).	...	(1) Purchase of record-stacks. (2) Contingencies under the Land Acquisition Act.	Collector or Deputy Commissioner. ...	Collector.	Board of Revenue.
	<i>Partition establishment.</i>	1. Petty constructions and repairs &c. 2. Charges for remittances of treasure, &c. 3. Service postage stamps 4. Service telegrams. 5. Rates and taxes. 6. Hot and cold weather charges. 7. Extra tour establishment. 8. Carriage of tents and records. 9. Repairs of tents. 10. Purchase and repair of furniture. 11. Tahsil fixed contingencies. 12. Process-serving contingencies. 13. Cloth for bastahs. 14. Other petty contingencies and office expenses. 15. Bank of Bengal postage charges. 16. Bank of Bengal telegram charges. 17. Office contingencies (nazul).	...	(1) Purchase of record-stacks. (2) Contingencies under the Land Acquisition Act.	Collector or Deputy Commissioner. ...	Collector.	Board of Revenue.

				(3 Cloth for bastas, (4) Binding and Printing charges. (5) Drawing materials and instruments. (6) Other petty contingencies and office expenses.	
3, Land Revenue.	<i>Process-serving establishments.</i> (<i>Revenue Record-room establishment.</i>)	1. Service postage stamps.	...	...	Collector or Deputy Commissioner.
		1. Purchase and repair of furniture	...	...
		2. Country stationery	...	...
		3. Cloth for bastas	...	...
		4. Binding registers	...	...
	(Office of Deputy Superintendent of <i>Benares Idjās Family Domains</i>) Managements of Government estates. (<i>Tarāi and Bhābar.</i>)	5. Other petty contingencies and miscellaneous.	...	...	Deputy Superintendent.
		1. Contingencies	...	...
		1. Maintenance of gardens	...	...	Special Manager or Deputy Commissioner.
		2. Feed and keep of animals.	...	...
		3. Stationery and printing charges.	...	...
	(Other than <i>Tarāi and Bhābar.</i>)	4. <i>Patwāi</i> contingencies.	...	...	Magistrate or Deputy Commissioner.
		5. Pound Fund establishment contingencies.	...	...
		1. Maintenance of gardens	...	...
		2. Stationery and printing charges.	...	...
		3. Other petty contingencies.	...	...
	Land Records and Agriculture. <i>Superintendence.</i>	4. Other miscellaneous charges.	...	...	Director of Land Records and Agriculture.
		1. Service postage stamps	...	...
		2. Service telegrams.	...	...
		3. Purchase of record-racks.	...	...
		4. Rates and taxes.	...	...
		5. Country stationery.	...	...
		6. Tour charges.	...	...
		7. Hot and cold weather charges.	...	...
		8. Other items.	...	...

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).
Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Drawing officer.	Authority controlling the Divisional or Provincial grant.			
		District allotment.	Divisional allotment.	Provincial allotment.					
3, Land revenue	<i>Kanungo establishment.</i>	1. Stationery charges		Collector or Deputy Commissioner.	Director of Land Records and Agriculture.			
		2. Carriage of forms, records, and instruments.	..						
		3. Record-room charges ..	..	(1) Repairs and restoration of traverse stations.				
		4. Purchase and repair of furniture.	..	(2) Record racks.					
		5. Cloth for bastahs.	..						
		6. Other petty contingencies.	..						
Local	<i>Land Record Surveys</i>	1. Postage charges		Survey officer.				
		2. Telegrams charges.	..	..			
		3. Hot and cold weather charges.	..						
		4. Rates and taxes.	..						
		5. Country stationery.	..						
		6. Carriage of tents.	..						
		7. Purchase of furniture.	..						
		8. Miscellaneous contingencies of fixed establishment.	..						
		9. Miscellaneous contingencies of field establishment.	..						
		1. Stationery charges ..	..	(1) Petty constructions and repairs.				
		2. Carriage of forms, records, and instruments.	..	(2) Survey instruments and map charges.					
		3. Record-room charges ..	..	(3) Rewards to patwáris.				
		4. Purchase and repair of furniture ..	..	(4) Patwári records.				

6, Stamps	Charges for the sale of general stamps. <i>District establishment</i>	5. Cloth for bastahs	...	...	(5) Patwari school contingencies. (6) Record racks.	(a) Collector or Deputy Commissioner and Superintendent,* Government Press, United Provinces.
7, Excise	District executive establishment. <i>Kumaon Division</i> ...	6. Other petty contingencies Railway freight, carriage of stamp-boxes (a). 1. Service postage stamp. 2. Purchase and repair of furniture. 3. Hot and cold weather charges. 4. Country stationery. 5. Carriage of stationery. 6. Cloth for bastahs. 7. Other petty contingencies and office expenses.	...	...	...	Collector or Deputy Commissioner.
12, Registration.	<i>District charges</i> ...	1. Service postage stamps 2. Service telegrams. 3. Rates and tax 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Country stationery. 7. Carriage of stationery. 8. Cloth for bastahs. 9. Other petty contingencies and office expenses.	...	...	...	District Registrar.
15, Post office (Local).	District post charges ... <i>Office establishment</i> ...	1. Petty constructions and repairs 2. Miscellaneous contingencies. 3. Contingencies of runners' establishment.	...	...	...	Postmaster.
18, General Administration.	Staff and household of the Lieutenant-Governor, &c. Legislative Council ...	Contingencies, &c. (payable from special contract grant). Tour expenses. Office expenses and miscellaneous	...	...	...	Private Secretary. Secretary, Legislative Council.

* The freight charges of water-marked paper supplied by the Couper Mills Co. to the Superintendent, Government Press, for storage and distribution to Treasuries are drawn by that officer.

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).
Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
18, General Administration.	Civil Secretariat	1. Service postage stamps 2. Service telegrams. 3. Purchase and repair of furniture. 4. Country stationery. 5. Carriage of stationery. 6. Hot and cold weather charges. 7. Rates and taxes. 8. Telephone charges. 9. Office expenses and miscellaneous.	...	...	...	Secretary to Government. (Financial Department.)	
	Board of Revenue	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Country stationery. 7. Carriage of stationery. 8. Cloth for bastahs. 9. Other petty contingencies and office expenses.	...	...	...	Secretary, Board of Revenue.	
	Commissioner of Excise and Stamps and Inspector-General of Registration.	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Extra tour establishment.	...	...	...	Commissioner of Excise and Stamps, and Inspector-General of Registration.	

19A, Law and Justice, Courts of Law.	Commissioner of Divisions.	7. Carriage of tents and records. 8. Repair of tents. 9. Country stationery. 10. Carriage of stationery. 11. Cloth for bastahs. 12. Binding charges of registers. 13. Other petty contingencies and office expenses.	...	...	Commissioner.
	Commissioner of Divisions.	1. Service postage stamps 2. Service telegrams. 3. Telephone charges. 4. Rates and taxes. 5. Purchase and repair of furniture. 6. Hot and cold weather charges. 7. Extra tour establishment. 8. Carriage of tents and records. 9. Repair of tents. 10. Cloth for bastahs. 11. Other petty contingencies and office expenses.	...	...
	Commissioner of Divisions.	Contingencies ...	...	...
19A, Law and Justice, Courts of Law.	Commissioner Record-room charges. General establishment of Local Funds.	Contingencies ...	...	...	Collector or Deputy Com- missioner.
	Special fund estab- lishment.	Contingencies ...	...	...	Registrar, High Court.
	High Court	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Cloth for bastahs. 7. Country stationery. 8. Carriage of stationery. 9. Other petty contingencies and office expenses.	...	...

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).

Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officers.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
19A, Law and Justice, Courts of Law.	Law Officers <i>Legal Remembrancer and High Court Pleaders.</i>	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Office expenses and miscellaneous.	...	...	Legal Remembrancer.		
	Judicial Commissioner	1. Office expenses of Government Advocate. 2. Office expenses of Government Pleader. 3. Service postage stamps 4. Purchase and repair of furniture. 5. Hot and cold weather charges. 6. Extra tour establishment 7. Carriage of tents and records. 8. Repair of tents. 9. Country stationery. 10. Carriage of stationery. 11. Rates and taxes. 12. Cloth for bastials. 13. Other petty expenses and miscellaneous.	...	...	Government Advocate. Government Pleader. Registrar, Judicial Commissioner's Court, Oudh.		

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).

Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
19A, Law and Justice, Courts of Law.	Criminal Courts ... <i>General establishment</i>	5. Service telegrams ... 6. Rates and taxes. 7. Hot and cold weather charges. 8. Extra tour establishment. 9. Circage of tents and records. 10. Repair of tents. 11. Purchase and repair of furniture. 12. Cloth for bastahs. 13. Printing and binding charges. 14. Fees for <i>post-mortem</i> examinations. 15. Petty construction and repairs. 16. Other petty contingencies and office expenses.	...	...	...	Magistrate or Deputy Commissioner.	Board of Revenue.
	<i>Cantonment Magistrate's Contract Grant.</i>	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Hot and cold weather charges. 5. Purchase and repair of furniture. 6. Cloth for bastahs. 7. Other petty contingencies and office expenses.	...	...	...	Cantonment Magistrate.	
19B, Law and Justice, Jails.	Inspector-General, &c., Establishment.	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes. 4. Railway charges.	...	...	...	Inspector-General of Prisons.	

<i>Contingent Charges— Central Jails.</i>	5. Purchase and repair of furniture.	...	...	...	Superintendents, Central Jails.
	6. Extra tour establishment.	...	...	...	Superintendents, District Jails.
	7. Hot and cold weather charges.	...	...	...	Deputy Commis- sioner, Kheri.
	8. Office expenses and miscellaneous.	...	...	...	Ditto.
<i>District Jails.</i>	1. Rents, rates, and taxes	...	...	...	...
	2. Current office expenses.	...	...	...	...
	3. Office furniture.	...	...	...	...
	1. Rents, rates, and taxes	...	...	...	...
Samsiah Settlement. <i>Dietary charges</i> ...	2. Current office expenses.	...	...	...	...
	3. Office furniture.	...	...	...	...
	1. Rations and miscellaneous dietary charges.	...	...	...	...
	2. Garden and agricultural expenses.	...	...	...	...
<i>Hospital charges</i> ...	1. Diet	...	...	...	...
	2. Clothing and bedding of prisoners.	...	...	...	...
	1. Conservancy, washing, and purifying.	...	...	...	...
	2. Charges for water-supply.	...	...	...	...
<i>Sanitation charges</i> ...	1. Lighting.	...	...	...	...
	2. Other miscellaneous.	...	...	...	...
<i>Miscellaneous services and supplies.</i>	1. Service postage.	...	...	...	...
	2. Telegraph and telephone charges.	...	...	...	...
	3. Current office expenses.	...	...	...	...
	4. Office furniture.	...	...	...	...
<i>Contingent charges</i> ...	5. Registers and stationery.	...	...	...	...
	1. Purchase of dead stock.	...	...	...	...
	2. Garden and agricultural plant.	...	...	...	...
	1. Rates and taxes	...	...	...	...
<i>Extraordinary charges, &c.</i>	2. Service postage stamps.	...	...	...	...
	3. Service telegrams.	...	...	...	...
	4. Purchase and repair of furniture.	...	...	...	...
	
20, Police ...	Superintendence ... (General Branch).	...	...	...	Inspector-General of Police.

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).
Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
20, Police ...	Superintendence (General Branch).	5. Country stationery	Inspector-General of Police.		
		6. Carriage of stationery.	...	...	
		7. Hot and cold weather charges.	...	...	
		8. Cloth for bastahs.	...	...	
		9. Extra tour establishment.	...	...	
		10. Carriage of tents and records.	...	...	
	Special Branch	11. Repair of tents.	Assistant Inspector-General of Police.	District Superintendent of Police.	
		12. Other petty contingencies and office expenses.	...	...	
		1. Service postage stamps	...	...	
		2. Service telegrams.	...	...	
		3. Office expenses and miscellaneous.	...	...	
		1. Service postage stamps	...	...	
		2. Service telegrams.	...	...	
	District Executive Force. District Police.	3. Rates and taxes.	...	...	
		4. Purchase and repair of furniture.	...	...	
		5. Repair of bicycles.	...	...	
		6. Hot and cold weather charges.	...	...	
		7. Cloth for bastahs.	...	...	
	(Hospital charges) ... (General Police).	8. Extra tour establishment.			
		9. Carriage of tents and records.	...	...	
		10. Repair of tents.	...	...	
		11. Other petty contingencies and office expenses.			
		12. Cost of bazar medicines.			
		13. Miscellaneous.			

(Provincial) ...	District Executive Force <i>Police Training School (Moradabad).</i> Special Police. *	1. Feed of horses 2. Stable sundries. 3. Miscellaneous.	...	...	...	Principal, Training School.	Inspector-General of Police.
(Local) ...	Village Police *	1. Purchase of stationery 2. Other contingencies.	...	...	Clothing	District Superintendent of Police.	
22. Education (Provincial).	Direction	1. Petty constructions and repairs (United Provinces). 2. Miscellaneous (United Provinces). 1. Service postage stamps 2. Service telegrams. 3. Country stationery. 4. Rates and taxes. 5. Office expenses and miscellaneous.	...	...	...	Director of Public Instruction.	
	Inspection	1. Postage charges 2. Telegram charges, 3. Rates and taxes. 4. Country stationery. 5. Hot and cold weather charges. 6. Extra tour establishment. 7. Carriage of tents and records. 8. Repair of tents. 9. Purchase and repair of furniture. 10. Binding registers. 11. Carriage of stationery. 12. Other petty contingencies.	...	...	...	Inspector and Assistant Inspectors of Schools and Inspectress of Schools (counted by the Inspector).	
	Government Colleges, General. <i>Arts Colleges, English and Oriental.</i>	1. Prizes 2. Day labourers in workshop. 3. Rates and taxes. 4. Service postage stamps. 5. Service telegrams. 6. Country stationery. 7. Hot and cold weather charges. 8. Purchase and repair of furniture. 9. Garden charges. 10. Other petty contingencies.	...	...	...	Principal.	

* Contingencies of the Special and Village Police should be drawn on separate bills. These should not be mixed up with the contingencies of the District Police, which are drawn on a separate bill and comprise items 1 to 13 as enumerated against "District Police."
(Accountant-General's No. 7.M./215, dated 7th July 1904, to the Inspector-General of Police.)

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Detailed heads of expenditure met from—								
Major head.	Minor and sub-head.	District allotment.	Divisional allotment.	Provincial allotment.	Drawing officer.	Authority controlling the Divisional or Provincial grant.		
22. Education (Provincial).	Government Colleges, Professional. <i>Civil Engineering College.</i>	1. Rates and taxes	Principal.			
		2. Service postage stamps.	...	...		
		3. Service telegrams.	...	...		
		4. Hot and cold weather charges.	...	...		
		5. Purchase and repair of furniture.	...	...		
		6. Garden charges.	...	...		
		7. Office expenses and miscellaneous.	...	...		
	Training College	1. Rates and taxes			
		2. Postage charges.			
		3. Telegram charges.			
Government Schools, General.	Government School— Special. <i>(Industrial School, Lucknow.)</i>	4. Hot and cold weather charges.	Headmaster.			
		5. Purchase and repair of furniture.	...	...		
		6. Country stationery.	...	...		
		7. Other miscellaneous charges.	...	...		
		1. Prizes
		2. Miscellaneous.
		1. Rents, rates, and taxes.
		2. Service postage stamps.			
		3. Service telegrams			
		4. Hot and cold weather charges.			
	5. Purchase and repair of furniture.	...	...	...	
	6. Country stationery.	...	...	...	
	7. Carriage of stationery.	...	...	...	
	8. Binding registers.				
	9. Other miscellaneous charges.	...	...	...	

22, Education (Local).	<i>Reformatory School.</i>	1. Hospital and sanitation charges ... 2. Lighting and other charges. ... 3. Transfer charges and road subsistence.	...	...	Superintendent.
	Text-Book Committee	1. Service postage stamps ... 2. Service telegrams. ... 3. Country stationery. ... 4. Carriage of stationery. ... 5. Purchase and repair of furniture. ... 6. Hot and cold weather charges. ... 7. Binding charges. ... 8. Other items.	...	...	Secretary, Text-Book Committee.
	Government Schools— Special. <i>Training Schools.</i>	1. Prizes ... 2. Rent, rates and taxes. ... 3. Postage charges. ... 4. Telegram charges. ... 5. Hot and cold weather charges. ... 6. Purchase and repair of furniture. ... 7. Country stationery. ... 8. Other miscellaneous charges.	...	...	Headmaster (countersigned by the Inspector of Schools).
23, Ecclesiastical.	<i>Model Schools (Boys)</i>	Contingencies ...	...	...	Deputy Inspector of Schools (countersigned by the Inspector of Schools).
	<i>Ditto (Girls)</i>	Ditto ...	...	...	Chaplain ...
	Church of England	...	...	(1) Service postage stamps. (2) Service telegrams. (3) Miscellaneous.	Lord Bishop of Lucknow.
24, Medical (Provincial)	Medical establishment <i>Superintendence.</i>	1. Service postage stamps ... 2. Service telegrams. ... 3. Miscellaneous.	...	...	Inspector General of Civil Hospitals.

APPENDIX C.—(SEE STANDING ORDER NO. 45B)—(continued).

Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for the district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
24, Medical (Provincial).	<i>District Medical Officers.</i>	1. Cost of medicines for civil stations ... 2. Service postage stamps. 3. Service telegrams. 4. Country stationery. 5. Carriage of tents. 6. Miscellaneous.	...	European medicines and instruments.	Civil Surgeon ...	Inspector-General of Civil Hospitals.	
	<i>Hospitals and Dispensaries.</i>	1. Clothing of patients ... 2. Country medicines. 3. Service postage stamps. 4. Office contingencies 5. Other hospital contingencies.	...	...	...	...
	<i>Sanitation and vaccination.</i>	1. Medical stores ... 2. Tour charges. 3. Service postage stamps. 4. Service telegrams. 5. Purchase and repair of furniture. 6. Country stationery. 7. Other petty expenses and miscellaneous.	...	...	Sanitary Commissioner and Deputy Sanitary Commissioners.	...
24, Medical...	<i>District charges</i>	1. Service postage stamps 2. Service telegrams. 3. Rates and taxes.	...	Contingencies...	Civil Surgeon, Principal,	Sanitary Commissioner.	
	<i>Medical School and College.</i>	1. Miscellaneous ... 2. Subsistence allowance to discharged lunatics.	...	(1) Cost of clothing. (2) European medicines.	...	...
	<i>Medical School, Agricultural Asylum ...</i>	3. Service postage stamps.	...	...	...	...

[illegible]

APPENDIX C.—(SEE STANDING ORDER No. 45B)—(continued).

Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
26. Scientific, &c., Provincial.	Public exhibitions and fairs. Botanical and other Public Gardens (Botanical Gardens, Sahāranpur).	...	Other charges	Magistrate or Deputy Commissioner. Superintendent.	Commissioner.
		1. Coolie labour	...	...	
		2. Purchase of seeds for soldiers' gardens.	...	...	
		3. Land rent.	...	...	
		4. Purchase and feed of live-stock.	...	...	
		5. Purchase of manure.	...	...	
		6. Maintenance of premises.	...	...	
		7. Service postage stamps.	...	...	
		8. Rates and taxes.	...	...	
		9. Miscellaneous.	...	...	
	Memorial Gardens, Cawnpore.	1. Coolie labour	}	Magistrate.
		2. Canal charges	...	...	
		3. Maintenance of premises.	...	...	
		4. Miscellaneous.	...	...	
	Tāj Garden (Agra) ..	1. Coolie labour	}	Magistrate.
		2. Purchase of seed and plant.	...	...	
		3. Purchase and feed of live-stock.	...	...	
		4. Maintenance of premises.	...	...	
		5. Service postage stamps.	...	...	
		6. Stationery.	...	...	
		7. Flower show charges.	...	...	
		8. Miscellaneous.	...	...	

26, Scientific, &c.	<i>Horticultural garden, Unknown.</i>	<ol style="list-style-type: none"> 1. Purchase of seeds and plants 2. Purchase of live stock. 3. Purchase of manure. 4. Maintenance of premises. 5. Feed of live stock. 6. Coolie labour. 7. Service postage stamps. 8. Service telegrams. 9. Purchase and repair of tools, &c. 10. Petty contingencies.	...	...	...	Superintendent.	Director of Land Re- cords and Agricul- ture.
	<i>Arniagarh garden</i> ...	Contingencies ...	...	...	...	Superintendent, Government Gardens. Magistrate.	
	<i>Nazul gardens</i> ...	<ol style="list-style-type: none"> 1. Coolie labour 2. Feed of cattle. 3. Alfred Park charges. 4. Other contingencies.	...	...	...	...
	Provincial statistics ...	...	...	...	Contingencies ...	Magistrate or Deputy Com- missioner.	
	<i>Registration of In- land traffic.</i>				Ditto	...	
	<i>Registration of Fore- ign traffic.</i>						
	<i>Brass wire manufac- ture.</i>	Contingencies ...	...	...	...	Magistrate.	
	Veterinary and stallion charges.	Miscellaneous ...	...	...	...	...
	<i>Head quarter charges.</i>	<ol style="list-style-type: none"> 1. Stable, feed, and keep of stallions 2. Road expenses of stallions. 3. Stable, feed and keep of bulls. 4. Road expenses of bulls. 5. Gear and clothing. 6. Drugs and instruments. 7. Country medicines. 8. Postage charges. 9. Telegram charges. 10. Country stationery. 11. Purchase and repair of furniture. 12. Carriage of tents and records. 13. Miscellaneous.	...	...	...	Superintendent, Civil Veter- inary Depart- ment.	

APPENDIX C.—(SEE STANDING ORDER NO. 45B).—(continued).

Departments and offices to which the contract system applies—(continued).

N.B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officer must not draw charge in excess of that amount without obtaining an additional grant.

Major head	Minor and sub-head.	Detailed heads of expenditure met from—				Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.			
30. Stationery and Printing.	LOCAL.						
	<i>Glanders and Farcy Act.</i>						
	Stationery purchased in the country	Veterinary examination fees.					
	<i>Stationery purchased departmentally.</i>						
	3.—Land Revenue	Country stationery ... ..	... ..	...	...	Collector or Deputy Commissioners.	
	Charges of district administration	Carriage of stationery ... ..	... ..	...	...
	7.—Excise	Purchase and carriage of country stationery.	... ..	...	...
	18.—General Administration (Commissioners).	Country stationery ... ..	... ..	...	...	Commissioner.	
	19A.—Law and Justice, Courts of Law.	Carriage of stationery ... ..	... ..	...	...
	Civil and Sessions Courts.	Country stationery ... ..	... ..	...	...	District Judges.	
	Criminal Courts	Carriage of stationery ... ..	... ..	...	...	Magistrate or Deputy Commissioner.	

APPENDIX C.—(SEE STANDING ORDER No. 45B—(concluded).

Departments and offices to which the contract system applies—(concluded).

N. B.—The allotment made to any particular district by the controlling authority out of a Divisional grant at his disposal should be considered as the sanctioned grant for that district, and drawing officers must not draw charge in excess of that amount without obtaining an additional grant.

Major head.	Minor and sub-head.	Detailed heads of expenditure met from—			Drawing officer.	Authority controlling the Divisional or Provincial grant.
		District allotment.	Divisional allotment.	Provincial allotment.		
45.—Civil Works—(Provincial).	<i>Nazûl Fund</i> ..	..	Civil Buildings— Original works. Repairs. Communication— Original Works. Repairs. Miscellaneous public improvements— Original works. Repairs. Contingencies. Tools and plants. Miscellaneous. ..	..	Magistrate or Deputy Commissioner and Nazûl Officer, Lucknow.	
	<i>Tarâi-Bhâbar Improvement Fund.</i>	Civil Buildings— Original works. Repairs. Communications— Original works. Repairs. Miscellaneous Public Improvement— Original works. Repairs. Contingencies .. Miscellaneous ..	..	..	Deputy Commissioner. ..	
45. Civil Works—(Local).	<i>Tolls and Ferries (Benares).</i>	..	..	..	Magistrate.	
	<i>Roadside Arboriculture.</i>	..	..	..	Assistant Director of Land Records and Agriculture.	

APPENDIX D, PART I.

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale. (Liveries renewable every second year.)

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit, including all accessories.	Sanctioning authority.	Drawing officer.
3, Land Revenue	Land Records and Agriculture.	Liveries	Director— One jamadar at Rs. 20 ... Three orderly peons at Rs. 12 ... } (A)	G. O No. 1866— XII/229C., dated 30th August 1904.	Director.
	Civil Secretariat	Ditto	All jamadars at Rs. 60 .. Orderly and office peons at Rs. 20 ... } (B) Daftris, tindals, and farráshes at Rs. 20 ... }	Ditto	Secretary to Government.
	Office of Private Secretary.	Ditto	All jamadars at Rs. 60 ... All peons at Rs. 20 ... } (C)	Ditto	Private Secretary.
18, General Administration.	Board of Revenue	Ditto	All jamadars at Rs. 30 ... Orderly peons at Rs. 12 ... } (A)	Ditto	Secretary.
	Inspector-General of Registration.	Ditto	One jamadar at Rs. 20 ... Two orderly peons at Rs. 12 ... } (A)	Ditto	Inspector-General of Registration.
	Commissioner	Ditto	Commissioner and Political Agent, Benares— Two jamadars at Rs. 20 ... Four orderly peons at Rs. 12 ... } Every second year.	Ditto	Commissioner.
			Commissioners, Meerut and Kumaun Divisions— One jamadar at Rs. 20 .. Four orderly peons at Rs. 12 ... } (A)	Ditto	Ditto.
			Other Commissioners of Divisions— One jamadar at Rs. 20 ... Four orderly peons at Rs. 12 ... } Every second year.	Ditto	Ditto.

APPENDIX D, PART I.—(concluded).

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale. (Liveries renewable every second year.)

Major head.	Minor head.	Detailed head.	Sanctioned scale per suit including all accessories.	Sanctioning authority.	Drawing officer.
19A, Law and Justice, Courts of Law.	High Court of Judicature.	Liveries	All jamadars at Rs. 45 All peons at Rs. 12	G. O No. 1865—XII/229C, dated 30th August 1904.	Registrar.
	Judicial Commissioner, Oudh.	Ditto	All jamadars at Rs. 30 All orderly peons at Rs. 12	Ditto	Ditto.
	Legal Remembrancer	Ditto	Two orderly peons at Rs. 12	Ditto	Legal Remembrancer.
	Government Advocate.	Ditto	Two orderly peons at Rs. 12	Ditto	Government Advocate.
19B, Law and Justice, Jails.	Superintendence	Ditto	Inspector General of Prisons— One jamadar at Rs. 20 Two orderly peons at Rs. 12	Ditto	Inspector-General of Prisons.
22, Education	Direction	Ditto	One jamadar at Rs. 20 One orderly peon at Rs. 12	Ditto	Director of Public Instruction.
24, Medical	Medical Establishment.	Ditto	Inspector-General of Civil Hospitals— One jamadar at Rs. 20 Two orderly peons at Rs. 12	Ditto	Inspector-General of Civil Hospitals.
	Sanitation and Vaccination.	Ditto	Sanitary Commissioner— One jamadar at Rs. 20 Two orderly peons at Rs. 12	Ditto	Sanitary Commissioner.
25, Political	Political Agent's Agency with the Ex-Amir of Afghanistan.	Ditto	Jamadar at Rs. 20 Peons at Rs. 12	G. I. F. D No 6573Ex., dated 17th October 1904.	Political Agent.

(A) Every second year. If necessary, owing to wear and tear, a more frequent supply not oftener than once a year; but the sanction of Government to a more frequent supply than every two years must be obtained.

(B) Every second year. If necessary, owing to wear and tear, a more frequent supply, not oftener than once a year, may be sanctioned for jamadars and orderly peons only who are taken to the bills.

(C) Every second year. If necessary, owing to wear and tear, a more frequent supply, not oftener than once a year, may be sanctioned.

APPENDIX D, PART II.
(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale. (Warm clothing.)

N.B.—Peons attached to the several public offices at Allahabad and Lucknow, who perform out-door work, and the chaukidár of the office of the Board of Revenue, Lucknow, are allowed a blanket every second year. Peons of all classes on duty in the hills are allowed a blanket annually (G. O. No. 1866—XII/299C, dated 30th August 1904).

Major head.	Minor and sub-head.	Detailed head.	Sanctioned scale.	Sanctioning authority.	Drawing officer.
3, Land Revenue	Charges of District Administration General Establishment.	Clothing of peons.	Magistrates and Collectors of all Districts (except Superintendent, Dehra Dún, and Deputy Commissioners, Naini Tál, Almora and Garhwál). 1 head orderly peon @ Rs. 12 } Every second year... 3 orderly peons @ Rs. 7-8-0 each }	G. O. No. 1866/XI 1—299 C, dated 30th August 1904. ... Ditto Ditto Ditto G. O. No. 2120/XII—502 E, dated 23rd September 1904.	Collector and Magistrate. Superintendent, Dehra Dún and Deputy Commissioner. Collector and Magistrate. Superintendent, Dehra Dún, and Deputy Commissioner. Superintendent, Family Domains

APPENDIX D, PART II.—(continued).

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale, warm clothing.

Major head.	Minor and sub-head.	Detail head.	Sanctioned scale.	Sanctioning authority.	Drawing officer.
3, Land Revenue	Charge of District Administration General Establishment.	Contingencies (Collector's office,) Nazul, Lucknow.	Three peons @ 7-8-0 each including turbans, every second year.	G. O. No. 1866/XII-299C., dated 30th August 1904.	Nazul Officer.
	(Circuit Houses) ...	Clothing ...	All bearers @ Rs. 10, all chaukidars @ Rs. 9, all sweepers @ Rs. 6, when necessary, not oftener than every second year. Also one blanket to each of the servants.	G. O. No. 2003/00-XII-779, dated 12th September 1904.	Collector and Magistrate.
	Land Records and Agriculture, Superintendent.	Clothing of peons	Director— One jamadar @ Rs. 7-8-0. Three orderly peons @ Rs. 7-8-0 } (A) each.		
			All office peons @ Rs. 7-8-0. { For office peons taken to Naini Tal every second year. Deputy Director :— Two peons @ Rs. 7-8-0 each ... } Assistant Director— Two peons @ Rs. 7-8-0 each ... } Personal assistant to Director ... } Two peons @ Rs. 7-8-0 each ... } Every second year. Settlement officers :— All peons at Rs. 7-8-0 each ... } Assistant Settlement officers :— Two peons at Rs. 7-8-0 each ... }	G. O. No. 1866/XII-229C., dated 30th August 1904.	Director and Assistant Director.
3 Land Revenue	Survey and Settlement.	Clothing of peons.			Settlement Officer.

12, Registration	Superintendence ...	Ditto	Inspectors of Registration :— One peon at Rs. 7-8-0, every second year	...	Ditto	Inspector-General of Registration.
18, General Administration.	Government Secretariat.	Ditto	All bhitisia, malis, permanent khalasis and sweepers at Rs. 7-8-0 each, every second year.	...	G. O. No. 3099/XII—229C, dated 14th November 1904.	Secretary to Government, United Provinces.
	Legislative Council	Ditto	One orderly peon at Rs. 7-8-0	...	Ditto	Secretary, Legislative Council.
	Board of Revenue	Ditto	All jamadars at Rs. 7-8-0	... } (A)		
			All orderly peons at Rs. 7-8-0	...		
			All office peons at Rs. 7-8-0	...		
			One bearer in Board's office, Lucknow, at Rs. 7-8-0.	... } Every second year.	Ditto	Secretary, Board of Revenue.
			Four firemen attached to 4 blocks of public offices at Allahabad at Rs. 10.	...		
	Inspector-General of Registration and Commissioner of Stamps, etc.	Ditto	One jamadar at Rs. 7-8-0	... } (A)		
			Two ordinary peons at Rs. 7-8-0	...		
			All office peons at Rs. 7-8-0, every second year	...		
			Assistant Inspector-General :—	...		
			Two orderly peons at Rs. 7-8-0, every second year	...	Ditto	Inspector-General of Registration.
			Special Assistant to Commissioner of Excise :—	...		
			One orderly peon at Rs. 7-8-0, every second year	...		
	Commissioners	Ditto	Kumaun and Meerut Divisions :—	...		
			One jamadar at Rs. 7-8-0	...		
			Four orderly peons at Rs. 7-8-0	... } (A)		
			Kumaun :—	...		
			All office peons at Rs. 7-8-0, every second year	...		
			Meerut Division :—	...	Ditto	Commissioner.
			Two dak peons at Rs. 7-8-0, every second year	...		
			Agra Division :—	...		
			Two camel sawars at Rs. 7-8-0, every second year	...		

A.— Every alternate year if livery is not renewed oftener than every second year.

APPENDIX D, PART II.—(concluded).

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale. (Warm clothing.)

Major head.	Minor and sub-head.	Detailed head.	Sanctioned scale.	Sanctioning authority.	Drawing officer.
19A, Law and Justice.	High Court of Judicature.	Clothing peons.	of	...	Regi. trar.
	Judicial Commissioner, Oudh.	Ditto	...	...	Ditto.
	Legal Remembrancer	Ditto	Two orderly peons at Rs. 7-8-0—(A) ... All Office peons at Rs. 7-8-0, every second year	...	Legal Remembrancer.
	Government Pleader, High Court.	Ditto	One orderly peon, at Rs. 7-8-0, every second year	...	Government Pleader.
	Civil and Sessions Courts, District and Session Judges	Ditto	District Judges— One head orderly peon at Rs. 12 ... } every second year Two orderly peons at Rs. 7-8-0 ... } Additional Special and Assistant Judges— All orderly peons at Rs. 7-8-0, every second year	...	Judges.
	Court of Small Causes	Ditto	Dehra Dun— Thirteen process-servers at Rs. 4 0-0 each } every second year. Judges— Two orderly peons at Rs. 7-8 0 each } Two orderly peons at Rs. 7-8-0 every second year	...	Ditto.
	Subordinate Judges	Ditto	One jamadār at Rs. 7-8-0 ... } (A) Two orderly peons at Rs. 7-8-0 ... } All office peons at Rs. 7-8-0, every second year	...	Judges or Subordinate Judges
	Inspector-General and Establishment.	Ditto	Pauri Jail (Garhwal district)— Intra-mural warders on pay less than Rs. 10. Four at Rs. 7-8-0 annually, if required.	...	Inspector-General.
	District Jails	Ditto	One female warder at Rs. 7-8-0, every second year	...	Superintendent, Jail.
	Direction	Ditto	Director— One Jamadar at Rs. 7-8 0 } (A) One orderly peon at Rs. 7-8-0 }	...	Director.
19B, Law and Justice, Jails.					
22, Education					

APPENDIX D, PART III.

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale.

Major head.	Minor and sub-head.	Detailed head.	Sanctioned scale.	Sanctioning authority.	Drawing officer.
19A, Law and Justice.	Criminal Courts, General Establishment.	Diet to witnesses and assessors.	As laid down in the manual of Government Orders (Department VI), pages 57 and 173-175.	G. O. No. 22276/VI, dated 4th August 1893.	Magistrates.
24, Medical ...	Hospitals and dispensaries. Mufussil hospital and dispensaries.	Diet of patients	Europeans at Re. 0-8-0 per diem in Allahabad and Re. 0-12-0 elsewhere. Natives at Re. 0-2-0 or Re. 0-1-9, per diem according as there are less or more than 10 beds.	G. O. No. 72/V-441B, dated 20th April 1901.	Civil Surgeon.
		Diet of nurses ..	For Europeans at Re. 0-8-0 per diem in Allahabad and Re. 0-12-0 elsewhere. For natives Re. 0-4-0 per diem throughout the province.	G. O. No. 60/V-670B, dated 29th February 1904.	Ditto.
	Lunatic Asylum ..	Diet of patients	Europeans at Re. 0-8-0 per diem in Allahabad and Re. 0-12-0 elsewhere. Natives Re. 0-2-0 per diem.	Ditto ..	Superintendent.
	Dairy Farm ..	Feed of cattle ..	Normal rate of Re. 0-4-9 per head per diem	G. O. No. 1541/XI-638D, dated 28th May 1903.	Ditto.
26, Scientific and other Minor departments.	Emigration ..	Charges for registering emigrants.	Two annas per every emigrant registered ..	Government Manual, p. 1, Dept. X.	Collector and Magistrate.
32, Miscellaneous	Donation for Charitable purposes.	Liveting of orphans.	Rupees 2-8-0 each per mensem for orphans at the Arya Samaj orphanage at Bareilly and Rs. 2 each per mensem for other orphans.	Manual of Government Orders, Dept. I, page 65.	Magistrate or Deputy Commissioner.
		Rewards for destruction of wild animals.	See memorandum annexed	Manual of Government Orders, Dept. III, page 181.	Ditto.

APPENDIX D, PART III—(concluded).

(SEE STANDING ORDER NO. 45B.)

Contingent charges regulated by sanctioned scale.

Memorandum showing the scale of rewards for destruction of wild animals.

Provinces.	Divisions.	Tiger.		Leopard.		Bear.		Wolf.			Hyena.	
		Cubs of either sex.		Cubs of either sex.		Cubs of either sex.		Male.	Female.	Male cub.	Female cub.	
		Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
} Province of Agra.	Meerut	10	3 0	5	2 0	3	1 8	2	3	0 8	0 12	0 8
	Agra	10	3 0	5	2 0	3	1 8	2	3	0 8	0 12	0 8
	Allahabad *	10	3 0	5	2 0	3	1 8	4	5	0 8	0 8	0 8
	Benares †	10	3 0	5	2 0	3	1 8	4	5	0 8	0 8	0 8
	Gorakhpur	10	3 0	5	2 0	3	1 8	4	5	0 8	0 8	0 8
	Rohilkhand	10	3 0	5	2 0	3	1 8	3	5	0 8	0 8	0 8
	Jhansi ‡	10	3 0	5	2 0	3	1 8	2	3	0 8	0 12	0 8
	Kanmann §	10	3 0	5	2 0	3	1 8	...	...	...	...	0 8
} Oudh.	Lucknow	10	2 8	7	2 8	3	1 8	6	6	1 0	1 0	0 8
	Fyzabad ||	10	2 8	7	2 8	3	1 8	6	6	1 0	1 0	0 8

* A special reward of Rs. 2 for each full-grown wild dog of either sex and eight annas for each cub killed in the Banda District (G. O. No. 696/III-1904, dated 14th May 1904).

† A special reward of Rs. 2 for each full-grown wild dog of either sex killed in the Mirzapur district is sanctioned.

‡ The following special rewards are sanctioned for the Jhansi district, including the Lalitpur sub-division:—

Full-grown leopard, either sex	Rs. a	p.
Ditto wolf.	...	8 0 0
Ditto do.	...	6 0 0
Ditto wild dog.	...	2 0 0
Ditto do. cub	...	0 8 0

§ A special reward of Rs. 2 for every wild dog killed in the Kamaun Division is sanctioned.

|| A special reward of Rs. 2 for each wild dog of either sex and eight annas for each cub killed in the Bahraich district.

APPENDIX E—(SEE STANDING ORDER NO. 45B.)

Contingent expenditure passed on fully vouched bills.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
E. Land Revenue...	Charges of district administration. <i>General Establishment.</i>	1. Advance for civil suits 2. Purchase of tents ... 3. Purchase of books ... 4. Rents.	Collector or Deputy Commissioner.	A. Supported by a copy of Government Order.
	(<i>Stone Quarry Charges</i>)	1. Rewards to informers and captors 2. Travelling allowance and diet-money to witnesses. 3. Purchase of boats 4. Refunds of duty.		B. Supported by a copy of Magistrate's order. Supported by a certificate as in the case of similar charges under 19A., Law and Justice.
	Management of Government estates. <i>Collection of Revenue.</i> (Tural and Garhwál-Bhábar).	1. Dues to headmen ... 2. Occupier's (canal water-rate) ...	Deputy Commissioner or Special Manager.	B. Supported by the Treasury Officer's certificate of the amounts collected with reference to which the due has been calculated and paid.
	Management of Government estates. <i>Collection of Revenue.</i> (Other than Tural and Garhwál-Bhábar).	3. Subscription to school, dispensary, and vaccination. 4. Canal charges ...		C. Supported by a copy of the Government Order sanctioning the payment.

6, Stamps	...	1. Rent, commission, and allowance. ...	Collector or Deputy Commissioner.	Supported by a copy of the order sanctioning the payment.
7, Excise	...	2. Law charges to school, dispensary, and vaccinations. ...	...	...
12, Registration	...	3. Patwari contingencies ...	...	...
18, General Administration.	...	4. Forest and grazing establishment contingencies. ...	...	...
		5. Purchase of tents ...	Settlement Officer or Collector.	C. A.
		1. Rents ..	...	...
		2. Service postage stamps ...	...	...
		3. Service telegrams ...	...	...
		4. Rent of offices and godowns ...	Survey officers Superintendent, Provincial Surveys.	A.
		1. Survey training charges ...	...	...
		2. Rent of offices and godowns ...	Survey officers	A.
		1. Purchase of tents ...	Director of Land Records and Agriculture.	...
		2. Purchase of books ...	...	...
		3. Rents ...	...	...
		1. Purchase of tents ...	Survey officers	A.
		2. Office rent ..	...	...
		Rewards ...	Collector or Deputy Commissioner.	Supported by a copy of the order sanctioning the reward only when the Drawing Officer is himself not the sanctioning officer.
		Rewards ...	Ditto.	...
		1. Purchase of furniture (for newly created offices). ...	District Registrar	Supported by a copy of Inspector-General's order or on bills previously countersigned by him.
		2. Rents ...	...	...
		Rates and taxes	Private Secretary.	...
		Four expenses (miscellaneous)	...	...
		Purchase of tents	...	...
		Office rent at Naini Tal	Secretary to Government.	...
		Rates and taxes	...	...
		Carriage of records	...	...
		Contingencies and miscellaneous.	...	...
		1. Rents ...	Secretary, Legislative Council.	...
		2. Rates and taxes	...	...

APPENDIX E—(SEE STANDING ORDER NO. 45B)—(continued).
Contingent expenditure passed on fully vouched bills—(continued).

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
18, General Administration.	Board of Revenue	<ol style="list-style-type: none"> Purchase of tents ... Section writing ... Office rent ... Purchase of books ... Tour charges (other than under the hill journey rules). 	Secretary, Board of Revenue.	<ol style="list-style-type: none"> A. A.
	(Hill journey charges)	<ol style="list-style-type: none"> Office rent at Naini Tal Rates and taxes Carriage of records Contingencies and miscellaneous 		A.
	Commissioners ...	<ol style="list-style-type: none"> Purchase of tents Printing charges (Kumaun) Purchase of books Office expenses and miscellaneous. 		A.
	Ditto Local Rate	Office expenses and miscellaneous.		A.
	General Establishment of Local Funds.			
	Special Fund Establishment...	Rents		
	High Court	Purchase of books		
	Law officers	Office rent		
	Legal Remembrances and Government pleaders.	Purchase of books		
	Judicial Commissioners	<ol style="list-style-type: none"> Purchase of tents Purchase of books 		
19A, Law and Justice, Courts of Law.	Civil and Session Court	<ol style="list-style-type: none"> Purchase of books Office rent... 	Judges ...	A.
	District and Sessions Judges			

19B, Law and Justice, Jails,	Court of Small Causes <i>Process-serving establishment.</i>	Contingencies	Judge, Small Cause Court	A. Supported by a certificate of the Magistrate that the reward has been sanctioned by the court.
20, Police Provincial.	Criminal Courts <i>General Establishment.</i>	1. Purchase of tents 2. Rewards under the Arms Act 3. Office rent 4. Purchase of books	Magistrate or Deputy Commissioner.	A.
	Cantonment Magistrates	Office rent Pledership examination charges	Cantonment Magistrates. Secretary, Examination Boards	A.
	Inspector-General and Establishment.	Purchase of tents Hill journey charges Office rent Rates and taxes Contingencies and miscellaneous	Inspector-General of Prisons.	A.
	Jail Depot charges	Hot and cold weather charges Miscellaneous Clothing of prisoners	Ditto	A.
20, Police Provincial.	Superintendence (<i>General branch.</i>)	1. Purchase of tents 2. Office rent 3. Hill journey charges 1. Office rent at Nani Tal 2. Rates and taxes 3. Contingencies and miscellaneous.	Inspector-General of Police.	A.
	District Executive Force <i>District Police.</i>	1. Secret service money		Supported by a copy of Inspector-General of Police's order sanctioning the payment.
	<i>General Police</i>	2. Purchase of tents 3. Lodgings 4. Purchase of books 5. Purchase of bicycles 6. Cost of Clothing	District Superintendent	A.

APPENDIX E.—(SEE STANDING ORDER NO. 45B)—(continued).
Contingent expenditure passed on fully vouched bills—(continued).

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
	<i>Police Training School.</i>			
	Miscellaneous ... <i>Charges met from surplus registration fees on sales of cattle.</i>	1. Purchase of remount.. ... 2. Purchase of books ... Contingencies ...	Principal ... Magistrate ..	Supported by an order sanctioning the purchase or on bills previously countersigned. A. Supported by Magistrate's certificate that the total expenditure up to date does not exceed the surplus fee realized and credited within the year to Government. A.
22, Education ...	Direction ...	1. Office rent ...	Director of Public Instruction.	A.
	Inspection ...	1. Purchase of tents ... 2. Police guards ... 3. Purchase of books ...	Inspector of Schools	A. E. Supported by a copy of Director's order. A.
	Government Colleges General <i>Arts Colleges—English and Oriental.</i>	1. Library allowance ... 2. Laboratory allowances * 3. Books and instruments ... 4. Machinery and plant for college workshop. 5. Furniture and apparatus paid from the educational budget.	Principal., ...	A. A. A. A. * Supported (a) in the case of European articles exceeding in value Rs 50 by Government sanction; (b) in other cases by the receipt of the payee.

APPENDIX E.—(SEE STANDING ORDER NO. 45B)—(continued).
Contingent expenditure passed on fully vouched bills—(continued).

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Remarks.
24, Medical	(Medical Establishment) <i>Superintendence</i> ...	Purchase of tents ... (Hill journey charges) ... Rent, rates and taxes ... Miscellaneous ...	Inspector-General Civil Hospitals.	A.
	Sanitation and Vaccination. <i>Superintendence</i> ...	Purchase of tents ...	Sanitary Commissioner.	A.
	Medical Schools and Colleges. <i>Medical School, Agra</i> ...	1. Cost of medical stores ... 2. Purchase of books ... 3. Prizes and rewards ...	Principal ...	A.
	Lunatic Asylum. <i>Dairy Farm</i> ...	Purchase of cattle ... Purchase of machinery ...	Inspector-General Civil Hospitals.	F. Supported by a copy of order sanctioning the charge.
	Chemical Examiner	1. Medical stores and chemicals 2. Office rent 3. Purchase of books.	Chemical Examiner.	A.
25, Political (Imperial).	Political Agents ... <i>Agency with the ex-Amir of Afghanistan (Dehra Dîn).</i>	1. Country stationery ... 2. Service telegrams ... 3. Service postage stamps ... 4. House rent ... 5. Office expenses, &c ...		
	Refugees, and State Prisoners... <i>Charges on account of His Highness the ex-Amir of Afghanistan.</i>	1. Purchase, feed, and keep of ele- phants. 2. Petty construction and repairs ... 3. Rent of land ... 4. Clothing and liveries ... 5. Police guard contingencies ... 6. Contingencies and miscellaneous ..	Political Agent.	

25, Political (Provincial)	...	<i>Political Agency at Benares...</i>	1. Country stationery ... 2. Service telegrams ... 3. Service postage stamps ... 4. Office expenses and miscellaneous...	...	...	Agent, Governor General.
26, Scientific, &c. (Imperial).	...	Ethnographical Survey	Contingencies	...	...	Superintendent.
26, Scientific, &c. (Provincial).	...	Provincial Museum	Acquisition and preservation of specimens. Library Postage charges Furniture and new cases. Clothing of peons. Miscellaneous Contingencies	...	...	Secretary.
	...	Provincial statistics Headquarter charges, Experimental cultivation.	...	...	...	Director of Land Records and Agriculture.
	...	<i>Agriculture and Kanungo schools.</i>	Purchase of books	...	...	A.
(Local)	...	Examinations	Charges for Deputy Collectorship examination. Charges for other examinations	...	...	Secretary, Board of Examiners.
30, Stationery and Printing.	...	Veterinary and stallion charges. <i>Headquarter charges</i>	Office rent	...	...	Superintendent.
	...	<i>Civil Engineering College Press.</i>	Purchase of press stock Tools and plants Petty expenses	...	...	Principal.
	...	(Applied Science Department)	Stocks Tools and plants Miscellaneous contingencies	...	...
32, Miscellaneous...	...	Remittance charges Cost of books and publications	Charges for remittance of treasure Civil Secretariat District Officers	...	...	Collector, Secretary to Government, District Officers.
Excluded Local Funds.	...	Town Fund	Town Fund charges	...	...	Magistrate or Deputy Commissioner.

APPENDIX F (A).—(SEE STANDING ORDER NO. 70A).

Charges (other than contingencies) drawn on abstract bills and subsequently passed on detailed bills countersigned by the controlling officers.

Major head.	Minor and sub-heads.	Detailed head.	Drawing officer.	Controlling officer.
3, Land Revenue...	Survey and settlement. .			
	Survey and settlement parties...	Temporary field establishment	Survey and Settlement Officer.	} Commissioner.
	Allowances to district village officers.			
	Charges of estates under direct management.	Establishment	Collector or Deputy Commissioner.	} Secretary to Government, Financial Department.
30, Stationery and Printing.	Government Presses			
	(Hill journey charges)	} Travelling allowance ... } Deputation allowance ...	Superintendent, Government Press.	Deputy Inspector-General of Police. Commissioner.
Excluded Local Funds.		Police Remount Fund charges	District Superintendent of Police.	
		Charitable Refuge Fund, Oudh	Deputy Commissioner ...	

APPENDIX F (B).—(SEE STANDING ORDER NO. 70A).

Charges (other than contingencies) drawn on bills previously countersigned by the controlling authorities.

N.B.—(1) Refunds of all kinds, excepting those for which special instructions are given in Chapter 7, should be drawn on bills previously countersigned or on fully vouched bills supported by a copy of the authority sanctioning the refund.
 (2) The travelling allowance bills of non-gazetted officers may be cashed before countersignature only in cases where hardship is anticipated.

Major head.	Minor head.	Detailed head.	Drawing officer.	Controlling officer.
3, Land Revenue,	Charges of District Administration.	Travelling allowance of officers ...	} Revenue Officers ..	} Commissioner.
	<i>General establishment.</i>	Travelling allowance of establishment ...		
	<i>Office of Superintendent, Benares Kâjâ's Family Domains.</i>	Travelling allowance ...	Deputy Superintendent...	
	Management of Government estates.	Ditto ...	Manager or Deputy Commissioner or Collector.	
	<i>Collection of revenue</i>	Travelling allowance of officers ...	Settlement Officers ...	
	Survey and settlement parties	Travelling allowance of establishment,	Ditto ...	
7, Excise 12, Registration...	Land Records and Agriculture	Travelling allowance of officers ...	} Survey Officers ...	} Superintendent, Provincial Surveys.
	Land Record Surveys	Travelling allowance of establishment.		
	Kanungo establishment	Travelling allowance of Kanungos and Patwâris.	Collector or Deputy Commissioner.	
	District executive establishment,	Travelling allowance ...	Ditto	
	District charges	Commission to Sub-Registrars	Sub-Registrars ...	
		Travelling allowance ..	District Registrars ...	
				Director of Land Records and Agriculture. Commissioner of Excise. District Registrars. Inspector-General of Registration.

APPENDIX F(B).—SEE STANDING ORDER NO. 70A).

Charges (other than contingencies) drawn on bills previously countersigned by the controlling authorities.

N.B.—(1) Refunds of all kinds, excepting those for which special instructions are given in Chapter 7, should be drawn on bills previously countersigned on fully vouched bills supported by a copy of the authority sanctioning the refund.

(2) The travelling allowance bills of non-gazetted officers may be cashed before countersignature only in cases where hardship is anticipated.

Major head.	Minor head.	Detailed head.	Drawing officer.	Controlling officer.
15, Post Office ...	District post charges ...	Travelling allowance ...	Postmaster ...	Postmaster-General.
19A., Law and Justice (Courts of Law).	Law officers ...	Travelling allowance of pleaders ...	Government Pleaders ...	Legal Remembrancer.
	<i>Legal Remembrancer and Government Pleaders.</i>			
	Criminal courts ...	Travelling allowance of officers ...		
	General establishment ...	Travelling allowance of establishment, Magistrate.	} Magistrate or Deputy Commissioner.	} Commissioner.
19B, Law and Justice (Jails).	Central and District Jails, &c. ...	Travelling allowance ...	Cantonment Magistrate, ...	
20, Police ...	Superintendence, General and Special Branches.	Travelling allowance of Deputy Inspector-General in charge of circles, Personal Assistant, and the Assistant to the Inspector-General of Police.	Superintendent, Central or District Jail.	Inspector-General of Prisons.
	District Executive Force ...	Travelling allowance of officers (C) ...	Deputy or Assistant Inspectors-General and Personal Assistant to the Inspector-General.	Inspector-General of Police.
	District Police ...	Travelling allowance of Police Force (A).	} District Superintendent of Police.	Magistrate.

22, Education ...	Railway Police ...	...	Travelling allowance of officers ... Travelling allowance of establishment.	...	Deputy Inspector-General of Police, or Superintendent, Government Railway Police.	Deputy Inspector-General of Police (on bills drawn by Superintendent).
	Inspection ...	...	Travelling allowance of Inspectors and Assistant Inspectors.	...	Inspectors and Assistant Inspectors of Schools.	
	Government colleges Government schools Normal schools ...	...	Travelling allowance Ditto ...	...	Principal or Professors. Head Masters Head Masters	Director of Public Instruction. Inspector of schools.
24, Medical ...	Medical Establishment <i>District Medical Officers</i> Chemical Examiner	...	Travelling allowance of officers Travelling allowance ...	...	Civil Surgeons or Assistant to Civil Surgeons. Chemical Examiner	Inspector-General of Civil Hospitals.
26, Scientific and other Minor Departments.	Botanical and other public gardens. Veterinary and stallion charges	...	Travelling allowance Travelling allowance of establishment,	...	Superintendent Superintendent, Civil Veterinary Department.	Director of Land Records and Agriculture.
45, Civil Works ...	In charge of civil officers	...	Grant-in-aid to municipalities (B) Grants-in-aid to towns (B).	...	Magistrate or Deputy Commissioner.	Commissioner.

(A) Travelling allowance for policemen travelling beyond their jurisdiction in search of absconded offenders may be drawn in advance on abstract travelling allowance bill forms, detailed bills being submitted afterwards (*vide* No. T.M. 2 of 1902).

(B) If sanctioned by Government the charge may be drawn on a fully vouched bill accompanied by a copy of Government order.

(C) The travelling allowance bills of the Deputy Inspector-General, Railway Police, are countersigned by the Inspector-General of Police.

(G. O. No. 2474/X-551, dated 6th June 1904 D, No. $\frac{\text{L. G.}}{886}$).

APPENDIX F(i).—(SEE STANDING ORDER No. 45B).
*Contingent charges drawn on abstract bills and subsequently passed on detailed bills countersigned by
controlling officer.*

Major head.	Minor and sub-heads.	Detailed heads.	Drawing officer.	Controlling officer.	Remarks.
3, Land Revenue.	Charges of district Administration. Management of Government Estates. Collection of Revenue (Taráí and Garhwál-Bhábar).	1. Cost of erecting boundary pillars ..	Collector or Deputy Commissioner.	Commissioner.	
		2. Purchase of land.			
		1. Purchase of land.			
		2. Rent commission and allowance.			
		3. Law charges.			
		4. Other petty contingencies ..			
		5. Other miscellaneous charges.			
		6. Forest and grazing establishment contingencies.			
		7. Construction and repairs of wells, tanks, embankments, &c.			
		8. Charges for clearing water courses.			
	(Other than Taráí and Garhwál Bhábar).	9. Other miscellaneous improvements.	Special Manager or Deputy Commissioner, Garhwál, as officer in charge.	Commissioner.	
		1. Purchase of land			
		2. Dues to headmen			
		3. Occupiers (canal water) rate			
		4. Feed and keep of animals			
		5. Refunds			
		6. Pound fund establishment contingencies.			
		7. Canal charges			
		8. Construction and repairs of wells, &c.			
		9. Charges for clearing water courses			
	Management of Government Estates (other than Taráí and Garhwál-Bhábar).	10. Other miscellaneous improvements	Collector or Deputy Commissioner.	Commissioner.	
		1. Commission on the Land Revenue collection.			
		1. Contingencies			
		2. Purchase-money of estates in Bandelkhand			
		1. Contingencies			
		2. Purchase-money of estates in Bandelkhand			
		1. Contingencies			
		2. Purchase-money of estates in Bandelkhand			
		1. Contingencies			
		2. Purchase-money of estates in Bandelkhand			
	Charges on account of Land Revenue collections.	1. Contingencies	Ditto	Commissioner.	
		2. Purchase-money of estates in Bandelkhand			
	Charges on account of encumbered estates.	1. Contingencies	Collector...	Commissioner.	
		2. Purchase-money of estates in Bandelkhand			

3 Land Revenue.	Survey and settlement parties.	Provincial Survey parties.	Drawing and Topographical sections.	Land Records and Agriculture. Land Record Surveys (Local).	Commissioner.	Survey and settlement officers.	Deputy Commissioner, Fyzabad	Survey officer	Superintendent, Provincial Surveys.	Also drawn by the Superintendent, Provincial Surveys and commensated by the Director of Land Records and Agriculture.
	1. Reproduction of field maps	1. Purchase and maintenance of stores, tents, &c.	1. Purchase and maintenance of stores, tents, &c.	1. Purchase and maintenance of stores, tents, &c.	...	...	...	...	...	...
	2. Purchase and repairs of instruments	2. Purchase of medical stores	2. Purchase of medical stores	2. Purchase of medical stores	...	...	...	...	...	...
	3. Charges for the services of processes of the settlement department.	3. Building survey stations and pillars	3. Building survey stations and pillars	3. Building survey stations and pillars	...	...	...	...	...	...
	4. Job work	4. Conveyance of tents, stores and records	4. Conveyance of tents, stores and records	4. Conveyance of tents, stores and records	...	...	...	...	...	...
	5. Repairs of tents	5. Hired (mazduri) peons	5. Hired (mazduri) peons	5. Hired (mazduri) peons	...	...	...	...	...	...
	6. Stationery charges	6. Postage charges	6. Postage charges	6. Postage charges	...	...	...	...	...	...
	7. Hot and cold weather charges	7. Telegram charges	7. Telegram charges	7. Telegram charges	...	...	...	...	...	...
	8. Carriage of tents	8. Miscellaneous	8. Miscellaneous	8. Miscellaneous	...	...	...	...	...	...
	9. Purchase of office furniture	1. Purchase and maintenance of stores, tents, &c.	1. Purchase and maintenance of stores, tents, &c.	1. Purchase and maintenance of stores, tents, &c.	...	...	...	...	...	...
	10. Rates and taxes	2. Conveyance of tents, stores, and records	2. Conveyance of tents, stores, and records	2. Conveyance of tents, stores, and records	...	...	...	...	...	...
	11. Cash postage and registry charges	3. Postage charges	3. Postage charges	3. Postage charges	...	...	...	...	...	...
	12. Miscellaneous contingencies of fixed establishment.	4. Telegram charges	4. Telegram charges	4. Telegram charges	...	...	...	...	...	...
	13. Miscellaneous contingencies of field establishment.	5. Miscellaneous	5. Miscellaneous	5. Miscellaneous	...	...	...	...	...	...
	14. Nazul survey charges	1. Reproduction of field maps...	1. Reproduction of field maps...	1. Reproduction of field maps...	...	...	...	...	...	...
		2. Cost of instruments	2. Cost of instruments	2. Cost of instruments	...	...	...	...	...	...
		3. Charges for services of processes	3. Charges for services of processes	3. Charges for services of processes	...	...	...	...	...	...
		4. Job work	4. Job work	4. Job work	...	...	...	...	...	...

APPENDIX F(i).—(SEE STANDING ORDER No. 45B)—(continued).
*Contingent charges drawn on abstract bills and subsequently passed on detailed bills countersigned by
controlling officer—(continued).*

Major head.	Minor and sub-heads.	Detailed heads	Drawing officer.	Controlling officer.	Remarks.
3, Land Revenue.	<i>Kanungo establishment</i> (Local).	1. Patwari office contingencies 2. Building advances to patwaris	...	Director of Land Records and Agriculture.	
7. Excise ...	Distilleries ...	Purchase of distillery apparatus	...	Commissioner of Excise.	
19A., Law and Justice, Courts of Law.	Civil and Sessions Courts <i>Process-serving estab-</i> <i>lishment.</i> <i>Rent suit processes.</i>	1. Service postage stamps 2. Process-servers contingencies (belts and badges).	...	Commissioner.	
19B., Law and Justice, Jails.	Central Jails, District Jails, and District Jail Lock-ups.	Dietary charges ... Hospital charges ... Clothing and bedding of prisoners Sanitation charges ... Charges for moving prisoners ... Miscellaneous services and supplies Contingent charges ...	...	
	(Central and District Jails.)	Service postage charges Telegraph and telephone charges Registers and stationery.	...	Inspector-General of Prisons.	
	District Jail lock-ups ...	Service postage ... Telegraph and Telephone charges Current office expenses ... Office furniture ... Registers and stationery ...	...	Superintendent, Jail ...	
	(Central and District Jails.)	Extraordinary charges, &c.	...	Ditto.	Ditto.

19B., Law and Justice.	Charges for police custody.	1. Ration and miscellaneous dietary charges ...	Magistrate ...	Commissioner.			
		2. Garden and agricultural expenses ...					
		3. Diet (hospital diet) ...					
		4. Medicine and hospital equipment ...					
		5. Clothing and bedding ...					
		6. Conservancy, washing and, purifying ...					
		7. Charges for water-supply ...					
		8. Extraordinary charges ...					
		9. Lighting ...					
		10. Rewards for recapture and service ...					
		11. Other miscellaneous services and supplies, ...					
		12. Contingent charges ...					
20, Police ..	Jail manufacture ... Central and District Jails.	1. Purchase of raw materials ...	Superintendent, Jails...	Inspector-General of Prisons.			
		2. Service postage stamps ...					
		3. Miscellaneous ...					
		Superintendent ... <i>Special Branch</i> (Hill journey charges).	Contingencies and miscellaneous ...	Assistant Inspector General.	Inspector-General of Police.		
			1. Repairs of arms ...				
			2. Railway fare and carriage of police escorts *				
			District executive force ... <i>District Police</i>	3. Compensation for lands taken up for parade-grounds.	District Superintendent of Police.	* District Magistrate. Deputy Inspector General of Police.	
				4. Officers' equitation charges ...			
				All heads of contingent expenditure. ...			
				Tools, materials, and bonus to workmen ...			
			22, Education, Provincial.	Government Schools (Special).	Purchase of seasoned wood ...	Head Master ...	Inspector of Schools, II Circle.
					1. Raw materials ...		
				Industrial School ...	Dietary charges ..	Superintendent, Reformatory School.	Director of Public Instruction.
					3. Clothing and bedding ...		
					4. Office expenses and miscellaneous ...		

APPENDIX F(i).—(SEE STANDING ORDER NO. 45B—(concluded)).
Contingent charges drawn on abstract bills and subsequently passed on detailed bills to be subsequently countersigned by controlling officer—(concluded).

Major head.	Minor and sub-head.	Detailed heads.	Drawing officer.	Controlling officer.	Remarks.
32, Miscellaneous.	Miscellaneous (Nazd) ...	Land revenue payments. Settlement rates and cesses, rates and taxes. Law charges Printing and binding charges Tomb charges Other miscellaneous charges.	Magistrate and Nazd Officer, Lucknow.	Commissioner.	
45, Civil Works, Provincial.	In charge of Civil Officers <i>Tarai and Bhadar Improvement Fund.</i>	Stationery and printing charges Postage charges Telegram charges Carriage of tents and records Other petty contingencies Tools and plant Miscellaneous. Tools and plant Watering of trees.	Deputy Commissioner or Special Manager.	Commissioner, Kumaon Division.	
Local ...	Roadside Arboriculture...		Assistant Director of Land Records.	Director of Land Records and Agriculture.	

APPENDIX F(ii).—(SEE STANDING ORDER NO. 45B).

Contingent charges drawn on bills previously countersigned by the controlling authorities.

Major head.	Minor and sub-heads.	Detailed heads.	Drawing officer.	Controlling officer.
15, Post Office ... 19A, Law and Justice (Courts of Law).	District post Law officers <i>Legal Remembrancer and Government Pleaders.</i>	Stationery and rent Fees to Pleaders and Barristers in criminal cases. Fees to Pleaders for conducting civil suits ... Law charges in pauper suits Law charges in other suits	Postmaster Government Pleaders, Magistrates or Deputy Commissioners.	The charges are drawn on establishment bills along with pay. Legal Remembrancer
20, Police ...	District Executive Force ... <i>District Police</i> ...	Clothing of Provincial Constabulary Police ... Clothing of municipal, cantonment and town chankidars. Reward for meritorious services * ... Reward for apprehension of absconded offenders* Reward to constables* Clothing to chankidars Rewards to chankidars Stage carriage tax charges Contingencies Purchase of stallions Purchase of bulls	District Superintendent of Police. Magistrate or Deputy Com- missioner. Deputy Commissioner Superintendent, Civil Ve- terinary Department.	Inspector-General of Police. Deputy Inspector- General of Police. District Magistrate. Commissioner. Director of Land Re- cords and Agricult- ture.
25, Political ... 26, Scientific and other Minor Departments.	Miscellaneous Veterinary and Stallion charges.			

* If the rewards are sanctioned by the District Magistrate or the Deputy Commissioner, the bill should be countersigned by those officers ;
and if sanctioned by Government, the No. and date of the order should only be quoted.

APPENDIX G—(See Standing Order No. 80.)

List of District and Departmental Estimates.

Number.	Estimate.	Designation of submitting Officer.	Channel of submission.	Revised date by which the Budget is to reach the office of Accountant-General.
DISTRICT ESTIMATES.				
<i>Imperial.</i>				
1	Imperial District Budget, Section I.	Collector, Deputy Commissioner or Chief District Officer.	Divisional Commissioner and Board of Revenue.	10th October.
2	Ditto ditto II ...	Magistrate and Collector, Deputy Commissioner or Chief District Officer	Divisional Commissioner.	1st October.
<i>Provincial Services and Incorporated Local Funds.</i>				
1	District Budget of Provincial Services and Incorporated Local Funds.	Collector and Magistrate or Deputy Commissioner.	Divisional Commissioner and Board of Revenue.	10th October.
2	Estimate of Commissioner's Office.	Commissioner of Division	Board of Revenue.	Ditto.
3	Estimate of Civil and Sessions Judge.	Civil and Sessions Judge.	None ...	20th October.
4	Estimate of Small Cause Court, Civil.	Judge of Small Cause Court, Civil.	Do. ...	5th October.
5	Ditto ditto, Cantonment.	Ditto ditto Cantonment.	Do. ...	Ditto.
6	District Board Budget...	Chairman, District Board.	Divisional Commissioner.	15th October.
DEPARTMENTAL ESTIMATES				
<i>Imperial.</i>				
1	Premium on bills and unclaimed Bills of Exchange of more than three years' standing.	Superintendent, Treasury, Miscellaneous Section, Accountant-General's Office.	None ...	15th November
2	Assignments and compensations.	Superintendent, Pension Department, Accountant-General's Office.	Do. ...	Ditto.
3	Estimate of Gazetted Officers' Salaries.	Superintendent, G. A. D., Accountant-General's Office.	Do. ...	Ditto.
4	Forest Department ...	Comptroller-General, Calcutta.	Do. ...	15th October.
5	Interests on Loans from the late King of Oudh.	Superintendent, Pension Department, Accountant-General's Office.	Do. ...	15th November.
6	Interest on Deposits in State Railway Provident Institutions.	Examiner of Accounts, Oudh and Rohilkhand Railway.	Do. ...	15th October.
7	Paper Currency Office ...	Assistant Commissioner, Paper Currency.	Do. ...	1st December.
8	Civil Office of Account and Audit, Imperial and Local.	Superintendent, Record Department, Accountant-General's Office.	Do. ...	Ditto.

APPENDIX G—(continued).

List of District and Departmental Estimates.

Number.	Estimate.	Designation of submitting Officer.	Channel of submission.	Revised date by which the Budget is to reach the office of Accountant-General.
	DEPARTMENTAL ESTIMATES.			
9	<i>Imperial</i> —(concluded). Ecclesiastical Department [†] (Province of Agra excepting Jhānsi.)	Registrar of the Diocese, Calcutta.	None ...	15th October.
10	Ditto (Diocese of Lucknow).	Registrar of the Diocese of Lucknow.	Do. ...	Ditto.
11	Political Agency with His Highness the ex-Amir of Afghanistan.	Political Agent, Mussoorie.	Do. ...	Ditto.
12	Territorial and Political Pensions.	Superintendent, Pension Department, Accountant-General's Office.	Do. ...	15th November
13	Estimates of the Public Works Department receipts and charges (Irrigation and Buildings and Roads).	Secretary to Government, Public Works Department.	Secretary to Government, Financial Department.	11th January.
	(<i>Provincial Services and Incorporated Local Funds.</i>)			
1	XII.—Interest. { Interest on Provincial Loans and Advances— (a) Municipalities. (b) Landholders and other Notabilities. (c) Oudh Taluqdārs' Relief Act, XXIV of 1870. { Miscellaneous.	Superintendent, Book Department, Accountant-General's office.	None ...	15th November.
2	Revenue survey charges...	Surveyor-General, Calcutta.	Do. ...	Ditto.
3	Land settlement charges.	Board of Revenue ...	Do. ...	Ditto.
4	Stamp supplies ...	Superintendent of Stamps, Calcutta.	Do. ...	10th December.
5	Stamp Department ...	Commissioner of Stamps	Board of Revenue	15th October.
6	Excise Department and office of the Commissioner of Excise, &c.	Commissioner of Excise	Ditto ...	Ditto.
7	Registration Department	Inspector-General of Registration.	None ...	Ditto.
8	13.—Interest on ordinary debt.—Interest on Provincial Advances and Loan Accounts.	Superintendent, Book Department, Accountant-General's Office.	Do. ...	15th November.
9	District Post Charges ...	Postmaster-General ...	Do. ...	15th October.

APPENDIX G—(continued).

List of District and Departmental Estimates.

Number.	Estimate.	Designation of submitting Officer.	Channel of submission.	Revised date by which the Budget is to reach the office of Accountant-General.
10	Salary, Staff, and Tour Expenses of His Honor the Lieutenant-Governor and Chief Commissioner.	Private Secretary to His Honor the Lieutenant-Governor and Chief Commissioner.	None	15th October.
11	Legislative Council ...	Secretary to Legislative Council.	Do. ...	Ditto.
12	Civil Secretariat ...	Secretary to Government, Financial Department.	Do. ...	Ditto.
13	Board of Revenue, Provincial and Local.	Secretary to Board of Revenue.	Do. ...	Ditto.
14	High Court Judges and Establishment.	} Registrar, High Court of Judicature.	Do. ...	Ditto.
15	Pleadship Examination		Do. ...	Ditto.
16	Law Officers ...	Legal Remembrancer to Government.	Do. ...	Ditto.
17	Judicial Commissioner ...	Judicial Commissioner, Oudh.	Do. ...	Ditto.
18	Jail Department ...	Inspector-General of Prisons.	Do. ...	Ditto.
19	Police Department, Provincial and Local.	Inspector-General of Police.	Do. ...	Ditto.
20	Education Department, Provincial and Local.	Director of Public Instruction.	Do. ...	Ditto.
21	Medical Establishment, Provincial.	} Inspector-General of Civil Hospitals.	Do. ...	Ditto.
22	Hospitals and Dispensaries, Provincial and Local.		Do. ...	Ditto.
23	Agra Medical School ...		Do. ...	Ditto.
24	Lunatic Asylum ...		Do. ...	Ditto.
25	Sanitation and Vaccination Department, Provincial and Local.	Sanitary Commissioner and Superintendent General of Vaccination	Do. ...	Ditto.
26	Chemical Examiner ...	Inspector-General of Civil Hospitals.	Do. ...	Ditto.
27	Political Agency, Benares.	Agent, Governor-General, Benares.	Do. ...	Ditto.
28	Office of Director of Land Records and Agriculture, Provincial.	} Director of Land Records and Agriculture.	Do. ...	Ditto.
29	Experimental Farms and Factories.		Do. ...	Ditto.
30	Botanical Gardens (Saharanpur and Dehra Dún).		Do. ...	Ditto.
31	Horticultural Gardens ...		Do. ...	Ditto.
32	Lucknow Mesuem ...		Do. ...	Ditto.
33	Arboriculture (Headquarters charges and Exotic Plantations, &c.)		Do. ...	Ditto.
34	Inland Emigration (Receipts and charges) and Colonial Emigration (Charges only).	} Commissioner, Agra Division.	Do. ...	Ditto.
35	Taj Gardens ...		Do. ...	Ditto.

APPENDIX G—(concluded).

List of District and Departmental Estimates.

Number.	Estimate.	Designation of submitting Officer.	Channel of submission.	Revised date by which the Budget is to reach the office of Accountant-General.
36	Kanúngos and patwáris.	Director of Land Records and Agriculture.	Board of Revenue.	15th October.
37	Land Records Surveys ...	Ditto ...	Ditto ...	Ditto.
38	Civil Veterinary Department.	Superintendent of the Civil Veterinary Department.	Director of Land Records and Agriculture.	Ditto.
39	Superannuation allowances and pensions (Provincial and Local).	Superintendent, Pension Department, Accountant-General's Office.	None ...	15th November.
40	Stationery supplies ...	Superintendent of Stationery, Calcutta.	Do. ...	10th December.
41	Government Press, including Book Depôt.	Superintendent, Government Press.	Do. ...	15th October.
42	Unclaimed Deposits (Provincial).	Superintendent, Treasury Miscellaneous section, Accountant-General's Office.	Do. ...	15th November.
43	Public Works Department, Receipts and Charges, Provincial and Local (Irrigation, and Buildings and Roads).	Secretary to Government, Public Works Department.	Secretary to Government, Financial Department.	11th January.

APPEENDIX H—(See Standing Order No. 122.)

Duties and Responsibilities of District and Treasury Officers in respect of Treasury matters.

These rules must not be understood to interfere with, or in any way to limit, the application of any order in the Civil Account Code. They do not pretend to exhaust the specification of the duties of District and Treasury Officers in Treasury matters.

Duties and Responsibilities of District Officers.

1. A District Officer is primarily responsible to Government for the due accounting for all moneys received and disbursed, and for the safe custody of cash, notes, stamps, opium, securities and other Government property.

2. Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a Treasury in no way relieves a District Officer from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, the stamps and opium, and the immediate detection of any irregular practice on the part of subordinates, but also to the correctness of returns and the punctuality of their submission, and to implicit obedience by the Treasury Officer to the instructions issued from the Account Office. [*Art. 301, C.A.C.*]

District or Superintending Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant-General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory; it is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards. [*Art. 302, C.A.C.*]

3. A District Officer is bound to satisfy himself, by periodical examination, not less than once in two months—

(a) that the actual stock of cash, stamps, and opium, and securities, corresponds with the book balances, as well as with the balances of stamps and opium shown in the Treasury *Plus* and *Minus* Memorandum. A certificate to the following effect should be noted (B. R. 970, dated 15th June 1899) in the cash accounts for May, July, September, November, January, and March under the District Officer's signature :—

"Certified that the stock of cash, notes, stamps, opium, and securities has been verified by me and found to agree with the balances shown in the Treasury books."—(No. 17 of 1899)

The following certificate should be given on the treasury *Plus* and *Minus* Memorandum under the signature of the District Officer :—

"Certified that the closing balances of the various accounts included in this memorandum agree with those shown in the various stock registers and accounts maintained in the treasury."

The District Officer should obtain a similar certificate from officers in charge of Sub-Treasuries or Tahsils subordinate to him, and also from the officials to whom stamps have been advanced before recording the above certificate. It should not affect the punctual despatch of the memorandum, the fact of non-receipt of any certificate being recorded thereon.

If the stock of stamps, &c., has been verified during the month in consequence of a change in the charge of the district, it is not necessary to verify the stock again on the first day of the following month. In that case the following should be added to at the end of the certificate :—

"At the time the charge of the district was taken over by me."

Separate Accounts should be kept for each officer to whom stamps have been issued and the balance in the treasury *Plus* and *Minus* Memorandum should be made up as follows :—

- | | | | | |
|--|-----|-----|----|-----|
| 1. Balance under double-lock | .. | ... | .. | ... |
| 2. Do. with treasurer | .. | ... | .. | ... |
| 3. Do. " tahsildars | ... | ... | .. | ... |
| 4. Do. " other officers to whom stamps have been advanced. | ... | ... | .. | ... |

(No. 15 of 1901).

APPENDIX H—Duties of District and Treasury Officers—(continued).

(b) That the stock of the bill, and other similar forms, which are intended for use in money transactions, is carefully kept under lock and key, and verified with the balances of such forms on the stock books.

The District Officer is required to submit detailed statements of fines, collected and paid into the treasury, to the Accountant-General [*Art. 23, C. A. C.*]

(c) The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must be performed by the District Officer in person and must on no account be delegated to any Subordinate Officer unless upon the ground of properly attested actual physical inability to perform the duty; the Accountant-General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph. [*Art. 335, C. A. C.*]

The Accountant-General is required to report to the Government of India and Local Governments the name of any District Officer who does not submit the cash balance report on due date. The Government of India has requested the Local Governments to visit *with severe displeasure* any avoidable delay on the part of any District Officer in the despatch of his monthly statement of Treasury transactions, his first and second lists of payments with schedules and vouchers, or of his cash balance report and cash account with schedules and papers complete. [*Art. 326, C. A. C.*]

The total of all accounts and returns and the balance of the cash accounts should be entered in words as well as figures.

(d) If the District Officer be absent on tour on the first of the month, the cash balance may be verified and the accounts signed by the senior covenanted civil subordinate present at head-quarters (or, if there be no Covenanted Officer so present, by the senior uncovenanted officer other than the officer in charge of the Treasury); the fact of the District Officer's absence must be distinctly noted. But on no account, without special permission of the Local Government in each case, may a District Officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. Accordingly, when the monthly accounts and returns on more than two occasions successively are not signed by the District Officer, the officer signing the accounts must quote either a verification report made by the District Officer himself within two months of that date or special order of the Local Government authorising a departure from the rule. (*Art. 336, C. A. C.*)

When the verification of the cash balance takes place on a date other than the first of a month, it should be reported to the Accountant-General in the usual form of cash balance report. (*Art. 336, Note 1.*)

Duties of District and Treasury Officers.

4. The tahsil balances must be verified once a year by a gazetted officer, if possible by a Covenanted Officer, and, where sub-divisional Treasuries are in the charge of gazetted officers, the District Officer should verify the balances during his winter tour.

5. The District Officer should be particularly careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from a relieving officer showing the state of the cash, stamps, bill forms and opium balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred. (*Art. 47, C. A. C.*)

The procedure required in verifying a cash balance by counting is explained in detail in *Art. 329, Note 1*, of the Civil Account Code. It will be observed that only one bag in twenty of silver coin need be weighed. The District Officer is required to count every note of Rs. 100 or more in value with his own hand.

The Local Government has expressed a wish that net bags should be used in Treasuries as far as possible.

6. A quarterly certificate should be entered on the register of deposit receipts by every District Officer not in personal charge of the Treasury that he has personally and carefully examined the register, and that the entries are made with the utmost care and regularity.

The examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit or allowed to remain there without good cause.—(*Art. 252, C. A. C.*)

APPENDIX H- Duties of District and Treasury Officers—(continued).

7. If an embezzlement or loss of public money, stamps or opium should occur in an office or Treasury, immediate notice should be sent to the Accountant-General and, as soon as possible afterwards, a detailed report of the circumstances specifying the nature and extent of the loss and showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery, must also be sent under the signature of the head of the office, in order to enable the Accountant-General to report the case for the information of Government.—(Art. 20, C. A. C.)

Duties and Responsibilities of Treasury Officers.

8. Of the *particular* matters, as distinguished from the general conduct of Treasury business, and exact observance of all the rules affecting his duties, in which the special personal intervention of the Treasury Officer is required, the following may be specified:—

- (i) He is required to verify the balance in the hands of the Treasurer roughly every night.—[Art. 323 (d), C. A. C.]
- (ii) He is required to observe certain precautions in taking out money from double locks.—[Art. 305, C. A. C.]
- (iii) He is required, before commencing the business of the day, to examine the daily accounts of the previous day with the challans and vouchers of the headquarters Treasury and the daily sub-treasury and tahsíl accounts, and to satisfy himself that each item of charge is supported by its proper voucher; that every item of each challan and of each tahsíl daily account is embodied in its proper schedule; that the totals of all the registers are correctly entered in the cash book; that the additions and deductions indicated in the accountant's balance sheet are correct; that the result agrees with the balance sheet of the Treasurer; and, lastly, to sign the two cash-books and the two balance sheets in token of their correctness and good order.—(Art. 323, C. A. C.)
- (iv) He is required to observe certain precautions before signing the Treasurer's daily balance sheet.—[Art. 323, (d), C. A. C.]
- (v) He is required to initial each entry in the pension registers and on the reverse of both portions of the permanent pay orders.—(Art. 343 and 347, C. A. C.)
- (vi) He is personally responsible for any payment of pension wrongly made.—[Art. 347, Note 1, C. S. R.]
- (vii) He is required to initial each entry in the deposit registers and to see that no item is credited as a deposit save under formal orders of competent authority and also, if the amount could be credited to some known head in the Government accounts, to represent the matter accordingly to the court or authority ordering its acceptance.—[Art. 246, C. A. C.]
- (viii) He is required to observe certain precautions before paying cheques drawn by the disbursing officers of Government.—[Art. 314, C. A. C.]
- (ix) He is required to see that on purely vernacular vouchers a brief abstract is endorsed in English.—[Art. 9 (b), C. A. C.]
- (x) He is required to satisfy himself, before despatch of the lists of payments and schedules, that the necessary vouchers are all attached. He is expected to check the schedules with the vouchers at intervals during the month.—(Art. 326 (2), C. A. C.)
- (xi) He is required to take special care to see that receipt stamps are so defaced that they cannot be used again.—[Art. 309 (4), C. A. C.]
- (xii) He is required to observe certain precautions before signing supply bills and remittance transfer receipts.—[Art. 374, C. A. C.]
- (xiii) He is required to sign supply bills and transfer receipts legibly, and to maintain a uniform signature as far as possible.—[Art. 385, C. A. C.]
- (xiv) He is required to see that the advice lists of bills payable are opened in his presence: to examine them personally, and when satisfied of their genuineness, to initial and date them.—[Art. 388, C. A. C.]
- (xv) He is required to observe certain precautions before paying a bill drawn on his treasury. He is allowed a certain latitude in the payment of a bill of which the advice is missing or inaccurate.—[Arts. 390 and 391, C. A. C.]
- (xvi) He is required to keep the forms of bills of exchange and of advices in his own possession under lock and key, and to observe a certain routine in issuing them each morning.—[Art. 406, C. A. C.]

APPENDIX H—Duties of District and Treasury Officers—(continued).

- (xvii) He is required to see that receipts for the money received on account of sale of service stamps are always given upon a printed form entirely filled up by the clerks of the treasury and that such stamps are sold *only to Government officials on a written application* and not to officers employed under local fund committees or to Government officers in capacities connected with such funds.—[Art. 308 (4), C. A. C.]
- (xviii) He is required to recover any amount disallowed by the Accountant-General as unauthorized promptly and without listening to any objection or protest, and to refuse to pay in future any such amount until the Accountant-General withdraws his objection.—[Art. 16, C. A. C.]
- (xix) He is prohibited from paying a gazetted officer an increased or a changed rate of salary, unless the bill is either pre-audited by the Accountant-General or is accompanied by a letter of the Accountant-General authorizing the amounts to be drawn.—[Art. 46, C. A. C.]
- (xx) Before paying any bill drawn by a covenanted civilian, he is required to see that the four per centum deductions prescribed by Art. 556, Civil Service Regulations, have been made.—[Art. 310 (1), C. A. C.]
- (xxi) He is required to use special precautions for satisfying himself of the identity of the applicant for payment of a bill drawn by a person not in the Government service, and in all doubtful cases to take the orders of the Collector.—[Art. 313 (c) and (d), C. A. C.]
- (xxii) He is required to grant last pay certificates in certain circumstances and must not pay salary to an officer to whom he has granted a last pay certificate unless the certificate is first surrendered.—[Art. 29, C. A. C.]
- (xxiii) He is required to prohibit erasures in any account, register or schedules, or in the cash-books; to verify and initial every correction in them; and to take special care with all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, to draw the attention of the head of the office to the matter.—[Art. 21, C. A. C.]
- (xxiv) He is to make no payment under any circumstances on a voucher or order signed by a clerk instead of the head of an office, although, in the absence of the latter, the clerk be in the habit of signing letters for him, nor may he pay any money on a voucher or order signed only with a stamp.—[Art. 9(f), C. A. C.]
- (xxv) He is not to honour a claim which, on the face of it, is disputable, but to refer the claimant to the Accountant-General.—[Art. 10, C. A. C.]
- (xxvi) He is required to see that a notice is posted in a conspicuous place in the office of the hour at which the treasury closes for receipt and payment of money, and that the required notices regarding the encashment of currency notes, the supply of small coin and copper, and the like, are exhibited conspicuously in places which the public enter freely, and that no favouritism is shown in the conveniences which the treasury can offer.—[Arts. 337 and 338 C. A. C.]
- (xxvii) He is required to acknowledge *personally* remittances of all sums of Rs. 500 and more from the several remitting departments *e. g.*, Customs, Public Works, Military, and Post-office.—[Art. 308, (1), C. A. C.]
- (xxviii) He is required to verify at the end of each year the balances at credit of each local and municipal fund (Art. 275. C. A. C.) and monthly the receipts and disbursements of officers of Public Works Department (Arts. 457 and 461 C. A. C.) and of Postmasters.—[Arts. 509 and 510, C. A. C.]
- (xxix) He is required to keep up transfer registers prescribed in A. G.'s Circular No. 120 of 1895 in his own hand.

9. As the District Officer's delegate and representative, the Treasury officer is responsible primarily to the District Officer for the right discharge of his duty. The District Officer expects from the Treasury Officer a thorough observance of all prescribed Treasury rules and strict attention to all the details of the daily routine of treasury works. The Treasury Officer is required to satisfy himself of the accuracy of every claim before authorizing payment, and must follow strictly the rules prescribed for his guidance, as he will be held *personally* responsible for all erroneous or irregular payments. He is jointly responsible with the District Officer for the safe custody of the cash notes and other Government property; but in the event of any loss or embezzlement, if it be shown that the District Officer has taken every ordinary precaution and has neglected none of the particular duties imposed upon him by the rules and has not relaxed the sustained supervision an

APPENDIX H—*Duties of Districts and Treasury Officers—*(concluded).

control over the working of the treasury business which Government expects from him, and that the loss or embezzlement has occurred solely through the carelessness or dishonesty of the Treasury Officer, he will not be held responsible. The Treasury Officer will not be held responsible in the event of any loss or defalcation if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties, and that he has enforced their observance on his subordinates. (*Board's Circular No. 13-IX, dated 16th April 1881.*)

APPENDIX I.—(See Standing Order No. 128)

Classification of Receipts in the District Treasury Accounts framed in the Accountant-General's office.

[NOTE.—A—signifies included in Treasury schedule and brought into cash account in lump for the head of receipt;
B—signifies entered separately in body of cash account;
C—signifies adjustment made in Accountant-General's office.]

A—PRINCIPAL HEADS OF REVENUE.

I.—LAND REVENUE.

IMPERIAL.

ORDINARY REVENUE.

Fixed Collections (A).

Fluctuating Collections (a) (A).

Surplus Collections (A).

Collections from Government Estates [other than Taráí, Bhábar and Dudhi (A)].

SALE OF GOVERNMENT ESTATES (A).

SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.

Capitalized value of abatement of Land Revenue, &c. (A).

Other receipts (A).

MISCELLANEOUS.

Malikhána Revenue (A).

Fines and Forfeitures of Revenue Courts (A).

Recoveries in India of law charges in England on account of appeals from India (B).

Rent of Railway class C lands and Rents of Buildings situated on such lands (A).

Recoveries on account of Law charge in Civil suits (B).

Recoveries of cost of erecting boundary pillars (A).

Amins fees for correction of field boundaries.

Contribution on account of establishment for attached estates (A).

Miscellaneous Receipts (A).*

Revenue record-room.

Mutation Fees (A).

Mutation Fines (A).

Sale of Waste paper (A).

PROVINCIAL.

ORDINARY REVENUE.

Land Revenue on resumed Gorait Jagirs (Basti).

Collections from Government Estates (Taráí, Bhábar and Dudhi) (A).

MISCELLANEOUS.

Receipts from Quarries and Minor Mineral Products in Forest and lands not under the management of the Forest Department (A).

I.—LAND REVENUE—(concl'd.)

PARTITION FEES.

LOCAL.

Recoveries of Building advances to Patwáris (A).

Water Mill Rent (A).

Voluntary contributions for the maintenance of Special Patwári Circles (A).

†Patwári Miscellaneous Receipts (A).

IV.—STAMPS.

SALE OF GENERAL STAMPS.

One anna Stamps for Receipts and Cheques (A).

Other adhesive stamps.

Bills of Exchange or Hundi Stamps, (A).

Other General Stamps (A).

SALE OF COURT FEE STAMPS.

Court Fee Stamps (A).

Stamps for Copies (A).

SALE OF PLAIN PAPER TO BE USED WITH COURT FEE STAMPS (A).

DUTY ON IMPRESSING DOCUMENTS.

Duty on embossing one anna receipt and cheque stamps (A).

Duty on documents voluntarily brought for adjudication (sec. 31 Act II of 1899) (c) (d) (A).

Duty on unstamped and insufficiently stamped documents levied under chapter IV of article II of 1899:—

Imposed by Collector or Deputy Commissioner (A).

Imposed by courts and persons receiving evidence (A).

Other Items (A).

FINES AND PENALTIES.

Imposed by Collector or Deputy Commissioner (A).

Imposed by courts and persons receiving evidence.

MISCELLANEOUS.

(a) Includes collections from Estates under direct management.

* Sale proceeds of old stores and materials, i. e. tents, &c., should be credited to the Department to which they belong, *vide* Circular letter No. D-11—IIa-125, dated 29th May 1884, from the Secretary, Board of Revenue.† Includes receipts for the sale of waste Patwári records, *vide* G. O. No. 1544—I-34, dated 15th October 1889.

(b) Contributions in the case of attached and other estates managed by the ordinary District Staff should be credited to this head (A.-G.'s No. T. M., 25 dated 7th October 1904).

(c) Amount paid in cash on account of duty on documents brought for adjudication should be credited to this head.

(d) Fees realized for determining the stamp duty on documents brought for adjudication are credited to this head.

APPENDIX I.—*Classification of Receipts*—(continued).

A—PRINCIPAL HEADS OF REVENUE—(concluded.)

V.—EXCISE.

LICENSE AND DISTILLERY FEES AND DUTIES
FOR THE SALE OF LIQUORS AND DRUGS
FOREIGN LIQUORS (INCLUDING INDIAN
MADE FOREIGN SPIRITS).

Duty.

LICENCE FEES.

Wholesale (A).

Retail (A).

COUNTRY SPIRITS.

Duty.

Distillery fees.

DICENCE FEES.

Wholesale (A).

Retail (A).

Farms and Outstills (A).

Toddy Revenue (A).

OPIMUM AND ITS PREPARATIONS.

License Fees (A).

OTHER DRUGS, GANJA, BHANG, &C.

Duty.

License Fees (A).

Warehouse Dues (A).

GAIN ON SALE PROCEEDS OF EXCISE OPIMUM.

Opium sold at Rs. 15 per seer (A).

Ditto ditto 16 ditto (A).

Ditto ditto 17 ditto (A).

Ditto ditto 18 ditto (A).

Opium sold at Rs. 8-8-0 per seer to Ram-
pur state (A).

FINES, CONFISCATIONS AND MISCELLANEOUS.

Fines under the Opium Act (A).

Fines under the Abkari Act (A).

Other Items (A).

VI.—PROVINCIAL RATES.

LOCAL.

RATES AND CASSES ON LANDS—LOCAL.

Consolidated Local Rate (Oudh), at 7 per
cent. on Land Revenue (A).

Local Rate (A).

Patwari Rate (A).

Acreage Cess (permanently-settled districts
Province of Agra) @ 2½ annas per acre
(A).

Rural Police Rate (Oudh) (A).

VII.—CUSTOMS (IMPERIAL).

EXCISE DUTY ON COTTON MANUFACTURES (A).

VIII.—ASSESSED TAXES.

INCOME TAX.

Deductions by Government from salaries
and pensions (C).

Ditto from Interest on Government
Securities (C).

Ordinary collections (A).

Penalties (A).

X.—REGISTRATION.

FEES FOR REGISTERING DOCUMENTS.

Registration Fees under Act III of 1877
(A).

Fees under Indian Companies Act, VI
1832 (A).

Fees for copies of Registered Documents
(A).

MISCELLANEOUS.

Fees for authentication of Powers-of
Attorney (A).

Fees on deposit of covers containing Wills
(A).

Fees on withdrawal of sealed covers con-
taining Wills (A).

Fees on opening of sealed covers contain-
ing Wills (A).

Fees on filing translations (A).

Fees on Commissions issued (A).

Fees on visits paid (A).

Fees for inspection of books and indexes
(A).

Fees for searching for entries in books and
their indexes (B).

Extra fees for registration by Registrar
(A).

Fines (A).

Other Miscellaneous Receipts (A).

XI.—TRIBUTES FROM
NATIVE STATES.

IMPERIAL.

Tributes from various petty states.

B.—INTERESTS.

XII.—INTEREST.

PROVINCIAL.

INTEREST ON PROVINCIAL LOANS AND ADVANCES.

Interest on Loans to Municipalities (B).

Ditto to Landholders and other Not-
abilities (B).

Interest on Advances to Cultivators for
Improvement of land (A).

Interest to Tenants on Government
Estates (A).

Interest under Agriculturists' Act, XII of
1884 (A).

Interest on Loans under the Oudh Taluk-
dars' Relief Act (B).

Interest on advances under the Jhānsi
Encumbered Estates Act, XVI of 1882
(A).

Interest on advances under the Bundel-
khand Encumbered Estates Act.

PROVINCIAL—(concluded.).

INTEREST ON GOVERNMENT SECURITIES.

Agra Medical School (B).

Colleges and Schools (B).

Hospitals and Dispensaries (B).

MISCELLANEOUS.

Other accounts (B).

LOCAL.

Not under control of District Board.

INTEREST ON GOVERNMENT SECURITIES.

Normal Schools (B).

APPENDIX I.—*Classification of Receipts*—(continued).

D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVIA.—LAW AND JUSTICE.

COURTS OF LAW.

SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.

Civil (A).

Criminal (A):

COURT FEES REALIZED IN CASH.

Revenue Dastak Process Servers' Fees (A)

Excise Process Servers' Fees (A).

Canal ditto.

Income-tax ditto.

Process Servers' Fees for Rent-rolls (A).

Ferry Process Servers' Fees (A).

Civil Court ditto (A).

Takavi Process ditto (A).

Civil Court Amins' Fees. { Amin's Fees (Agra) (A).
Sale Commission fees (Oudh) (A).

Fees for sale of revenue-paying land (A).

Fees for local enquiry under section 145, Act XII of 1881 (A).

Kurk Amins' Fees under section 77, Act XVIII of 1878 (A).

Recoveries on account of Pauper Suits (A).*

Other items (A).

GENERAL FEES, FINES AND FORFEITURES.

Fees and Fines of Provincial High Court (A).

Fees and Fines of Subordinate Civil courts (A).

Earnest money forfeited (Civil) (A). †

Magisterial Fines (A).

Forfeitures of Magisterial Courts (A).

PLEADERSHIP EXAMINATION FEES (A).

MISCELLANEOUS FEES AND FINES.

Fees received by Government officers under Act XXVI of 1881 for performing duties as Notaries Public (A). (a)

Judicial Record-room Receipts.

Copying Fees (A).

Examination Fees (A).

Translation Fees (A).

Inspection Fees (A).

Sale of waste paper (A).

Criminal Court Record-room Receipts.

Sale of waste paper (A).

MISCELLANEOUS.

Miscellaneous (Civil) (A).

Ditto. (Criminal) (A).

XVIB.—LAW AND JUSTICE.

JAILS.

JAILS.

Hire of Convicts (A).

Recoveries of transportation and Jail charges from Native States (C).

Dairy Farm Receipts (A).

XVIB.—LAW AND JUSTICE—

(concl'd.).

JAILS—(concluded).

Miscellaneous (A).

JAIL MANUFACTURES.

Sale proceeds of Jail Manufactures (A).

Jail Depot Receipts.

Sale proceeds of manufactured articles (A).

Miscellaneous (A).

XVII.—POLICE.

PROVINCIAL.

POLICE SUPPLIED TO MUNICIPAL, CANTONMENT AND TOWN FUNDS.

Contribution by Cantonment Funds towards cost of supervision, &c., of Police (A).
Contribution by municipalities towards police charge.

Contribution for clothing—

From Municipalities for Constabulary Police (A).

From Municipalities for Chaukidari Police (A).

From Cantonment Funds for Constabulary Police (A).

From Cantonment funds for Chaukidari Police (A).

From Town Funds for Constabulary Police (A).

From Town Funds for Chaukidari Police (A)

(b) POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS (A).

RECOVERIES ON ACCOUNT OF VILLAGE POLICE (A).

CASH RECEIPTS UNDER THE ARMS ACT (A).

FEES, FINES AND FORFEITURES.

Stage Carriage Licenses (A).

Receipts under the Infanticide Act (A).

Other Fees, Fines, &c., (A).

SUPERANNUATION RECEIPTS.

Contribution for Pension, &c., of Police Guards, recovered from individuals and corporate bodies (A).

Contribution for Pension.

From Municipalities (A).

„ Cantonment Funds (A).

„ Town Funds (A).

MISCELLANEOUS.

General Police—

Receipts from other Departments and the Public for rewards to Police (A).

Receipts on account of Prisoners under Prisoners' Testimony Act (A).

Surplus fees for registration of Cattle (A).

Other Miscellaneous Receipts—

Police Department, including recoveries for clothing (A).

* Recoveries of amounts advances in cash from the treasury should be credited in the body of the Cash Account and should also appear in the *Plus* and *Minus* Memo.

† Forfeitures of earnest money on sales effected by the Collector under orders of the Civil Court are to be taken to this head, and are not to be treated as forfeitures of Revenue Courts.

(a) After defraying all legal charges incurred by Government servants in their capacity as Notaries Public the balance of the fees which they receive should be credited to this head (vide Government of India Home Department No. 1216, dated 26th July 1904).

(b) Contribution from private persons or companies for extra guards, including 10 per cent. for clothing and supervision.

APPENDIX I—*Classification of Receipts*—(continued).

D.—RECEIPTS BY CIVIL DEPARTMENT—(concluded).

XIX.—EDUCATION.

PROVINCIAL.

FEES, GOVERNMENT COLLEGES—GENERAL.

Fees, Government Colleges (*A*).Fees, Law Class attached to Muir Central College (*A*).

FEES, GOVERNMENT COLLEGES, PROFESSIONAL

Civil Engineering College, Roorkee (*A*).Training College, Allahabad (*A*).

FEES, SCHOOLS—GENERAL †

Secondary Schools—

High School (Benares) (*A*).Boarding House Receipts (Benares) (*A*).

FEES, SCHOOLS—SPECIAL †

Industrial Schools (Lucknow) (*A*).INCOME FROM ENDOWMENTS (*A*).

MISCELLANEOUS—

Civil Engineering College Examination Fees (*A*).Fees—Provincial Examination (*A*).Civil Engineering Colleges—Sale proceeds of Books (*A*).Workshop Manufactures (*A*).Factory Receipts—Reformatory Schools (*A*).Miscellaneous (*A*).

LOCAL.

FEES, SCHOOLS—SPECIAL †

Model Schools (*A*).

MISCELLANEOUS—

Other Items (*A*).

XX.—MEDICAL.

PROVINCIAL.

MEDICAL SCHOOL AND COLLEGE FEES.

Agra School Fees (*A*).

HOSPITAL RECEIPTS.

Receipts from Patients (Allahabad and Roorkee) (*A*).

LUNATIC ASYLUM RECEIPTS.

Proceeds of Patients' labour (*A*).Receipts for maintenance of non-pauper Patients (*A*).Dairy Farm Receipts (*A*).Other Items (*A*).

CONTRIBUTIONS.

Subscriptions from private Persons—(Allahabad and Roorkee) (*A*).Contributions from Municipalities and Cantonments—(Allahabad and Roorkee) (*A*).Contributions for pay, &c., of Assistant Surgeons (*A*).

MISCELLANEOUS.

Fees for chemical analysis (*A*).Sale of Agra tubes (*A*).Sale proceeds of Quinine (*A*).

Sale proceeds of Lymph.

Other items (*A*).

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

PROVINCIAL.

Agriculture.

BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS—

Horticultural Garden (Lucknow) (*A*).Botanical Gardens (Saharanpur) and Dehra Dun (*A*).Taj Garden (Agra) (*A*).Memorial Garden (Cawnpore) (*A*).Other Garden Receipts (*A*).

RECEIPTS ON ACCOUNT OF EXPERIMENTAL CULTIVATION—

Cawnpore Farm (*A*).Cawnpore Farm Garden (*A*).Seed and Implement Store (*A*).Well Department (*A*).Workshop (*A*).Demonstration Farm, Meerut (*A*).Reclamation of waste Lands (*A*).Miscellaneous (*A*).RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS (*A*).*Miscellaneous fees.*

EXAMINATION FEES.

Fees for Deputy Collector's Examination (*A*).Fees for other examination (*A*).

MISCELLANEOUS—

Fees under the Parsi Marriage Act (XV of 1865) (*A*).Fees under the Brahmo Marriage Act (III of 1872) (*A*).Fees under the Christian Marriage Act (XV of 1872) (*A*).Fees under the Births, Deaths, and Marriage Registration Act (VI of 1896) (*A*).Agri. Dept. receipts (*A*).Museum Receipts (*A*).Brass wire manufacture (*A*).Other receipts (*A*).

LOCAL.

Labour and Emigration.

INLAND LABOUR TRANSPORT FEES.

*Inland Labour Transport Fund—*Fees for Registration of Emigrants under Act I of 1882 (*A*).Fees for License of Recruiters under Act I of 1882 (*A*).

† Includes receipts at Boarding Schools.

APPENDIX I—*Classification of Receipts*—(continued).

E—MISCELLANEOUS.

XXII.—RECEIPTS IN AID OF
SUPERANNUATION, RE-
TIRED AND COMPAS-
SIONATE ALLOWANCES.

IMPERIAL.

SUBSCRIPTIONS UNDER THE INDIAN CIVIL SER-
VICE FAMILY PENSION REGULATIONS (B).
SUBSCRIPTIONS TO BENGAL CIVIL FUND.

Ordinary (B & C).

Additional (B & C).

SUBSCRIPTIONS TO THE BOMBAY CIVIL FUND.

Ordinary (B & C).

Additional (B & C).

SUBSCRIPTIONS TO THE MILITARY FUND.

Bengal (B & C).

Bombay (B & C).

Madras (B & C).

SUBSCRIPTIONS TO THE MILITARY ORPHAN
FUND.

Bengal (B & C).

MISCELLANEOUS (B & C).

PROVINCIAL.

FAMILY SUBSCRIPTIONS OF NATIVE MEMBERS
OF THE INDIAN CIVIL SERVICE (B & C).

CONTRIBUTIONS FOR PENSIONS AND GRATU-
ITIES.

Contributions of officers lent to Foreign
Service (B).

Contributions of persons employed by the
Court of Wards and Encumbered Estates
(B).

Contribution of persons employed by District
Boards.

Annuity deductions of Covenanted Civil-
ians lent to Natives States, &c., for
short terms (B).

Refund of Gratuity (B).

MISCELLANEOUS—

Purchase money of pensions from Muni-
cipalities and District Boards (B).

Other items (B).

XXIII.—STATIONERY AND
PRINTING.

IMPERIAL.

STATIONERY RECEIPTS

Cost of stationery supplied from stationery
office to Government officers on cash
payment (A).

Ditto ditto to Corporate Bodies
and Court of Wards (A).

Ditto ditto State Railways (A).

XXIII.—STATIONERY AND
PRINTING—(concl'd.).

PROVINCIAL.

SALE OF GAZETTES AND OTHER PUBLICATIONS.

Sale of Indian L w Reports (A).

Ditto Gazettes (A).

Ditto Service books (A).

Ditto High Court Paper-books (A).

Ditto Books and other Publications (Book
Depôt) (A).

Sale of Miscellaneous forms (Government
Press) (A).

OTHER PRESS RECEIPTS—

Jail Press Receipts (A).

Civil Engineering College Press receipts
(A).

Recovery of cost of Printing High Court
Appeals (A).

Other Receipts—(a) Book Depôt.

(b) Government Press.

XXV.—MISCELLANEOUS.

IMPERIAL.

† GAIN BY EXCHANGE (C).

PREMIUM ON BILLS (A)

EXTRAORDINARY ITEMS EXCEEDING RS. 10,000
(B).

PROVINCIAL.

UNCLAIMED DEPOSITS.

Unclaimed Deposits (C).

Unclaimed Currency Notes (B).

TREASURE TROVE (A).

‡ SALE OF OLD STORES AND MATERIALS (A).

SALE OF LANDS AND HOUSES, NAZÚL &c.—(A).

FEEs FOR GOVERNMENT AUDIT.

CONTRIBUTIONS.

Contributions for Special Funds Establish-
ment (A).

Contributions for Municipal Clerks.

RENTS.—

Of Lands and Houses (Nazúl) (A).

Of Land for Viceroy's Stables at Dehra
Dún (B).

† On Local transactions not affecting the London Account.

‡ Receipts for sale of stationery boxes by departments having no corresponding receipt
head should be taken to this head.

APPENDIX I—*Classification of Receipts*—(continued).

E.—MISCELLANEOUS—(continued).

XXV.—MISCELLANEOUS—(continued).

PROVINCIAL.

SALE PROCEEDS OF DARBAR PRESENTS.
MISCELLANEOUS FEES, FINES AND FORFEITURES.
Marriage and Burial Fees (A).
Fees for registering copyrights (A).
Fees for registry of pass-ports (A).
Other Items (A).

PROVINCIAL—(concl'd).

MISCELLANEOUS.
Sale of Waste paper (Commissioner's office) (A).
Other items (B & C).
Sundry receipts (Nazûl) (A).
Recoveries on Account of Law charges other than those in pauper suits (B).

LOCAL.

MISCELLANEOUS.
Sundry Receipts.
(Rural Police, Oudh) (A).

I.—IRRIGATION.

XXIX.—MAJOR WORKS.

PROVINCIAL.

DIRECT RECEIPTS.
Owners' rate on irrigated villages (A).

XXX.—MINOR WORKS &c.—

PROVINCIAL.

IN CHARGE OF CIVIL OFFICERS—
Owners' rate on irrigated villages (A)

K.—BUILDINGS AND ROADS.

XXXII.—CIVIL WORKS.

PROVINCIAL.

IN CHARGE OF CIVIL OFFICERS.
Assarori tolls (A).
Fees for masonry graves (A).
Do. on cemetery monuments (A).
Sale proceeds of grass and fruits belonging to cemeteries (A).
Sale of grass, dry wood and fruits (Nazûl) (A).
Sale of garden produce (Government House.) Miscellaneous (A).

IN CHARGE OF CIVIL OFFICERS.

Rent of Military Paraos and Encamping grounds (A).
Rent of Travellers' Rest Houses (A).
Miscellaneous.

LOCAL.

IN CHARGE OF CIVIL OFFICERS.

Tolls on steamers &c., (Ganges River Toll) (A).
Not under the Control of District Board.
Arboriculture receipts.

O.—PERMANENT DEBT.

GOVERNMENT STOCK NOTES (A).
Enter in schedule of Stock Notes issued.

P.—UNFUNDED DEBT.

SAVINGS BANKS DEPOSITS—BANK ACCOUNTS.

POLICE OFFICERS' PROVIDENT FUND (B). | CEMETERY ENDOWMENT FUND (B)*

Q.—DEPOSITS AND ADVANCES NOT BEARING INTEREST.

EXCLUDED LOCAL FUNDS.

CANTONMENT FUNDS (A).
Enter the total receipts of each Cantonment in the prescribed schedule.
TOWN AND BAZAR FUNDS (A).
Enter the total receipts of the month of each town in the prescribed schedule and classify the receipts of each according to the heads given on reverse of the schedule.
POLICE REMOUNT (A).
POLICE CLOTHING FUND (A & C).
LYALL COLLEGIATE SCHOOL (A).

CANNING COLLEGE (OUDH) (A).
COLVIN INSTITUTE (OUDH) (A).
DISPENSARY FUND (A).†
CANTONMENT DISPENSARY FUND (A).
SADABART FUND (A).
CHARITABLE REFUGE FUND (OUDH) (A).
The receipts of the preceding nine funds will be entered against the classified heads in the Schedule of Excluded Local Fund Receipts.
FAMINE ORPHAN FUND (C).

* Amounts paid by an Executive Engineer for Endowment of monuments in Government cemeteries.

† See Standing Order No. 119(D).

APPENDIX I—Classification of Receipts—(concluded).

Q.—DEPOSITS AND ADVANCES NOT BEARING INTEREST—(concluded).

REVENUE DEPOSITS (A).

CIVIL COURTS' DEPOSITS.

High Court (A).

Judicial Commissioner's Court (A).

Civil Courts (A).

Deputy Superintendent, Family Domains, Maharaja of Benares (A).

Bring into cash account in lump Registers kept up by Civil Courts and extracts sent by Civil Courts to Accountant-General.

CRIMINAL COURTS DEPOSITS (A).

PERSONAL DEPOSITS (A).

MUNICIPAL FUNDS (A).

TRUST INTEREST FUND (C).

RR.—PROVINCIAL ADVANCES AND LOAN ACCOUNTS

REVENUE ADVANCES (A).

PERMANENT ADVANCES (B).

ACCOUNT-CURRENT WITH NATIVE STATES (B).

Recovery of value of copper coins, &c., supplied to Native States is credited to this head. All credits should be entered in the body of the cash account.

ADVANCES TO CULTIVATORS.

Land Improvement Act (A).

To tenants and Government estates (A).

Experimental loans to petty zamindars (A).
Act XII of 1884 (A).

Co-operative Credit Societies Act X of 1904

ADVANCES UNDER SPECIAL LAWS.

Loans under the Jhansi Encumbered Estates Act, XVI of 1882 (A).

Oudh Taluqdars' Relief Act, XXIV of 1870 (A).

T.—REMITTANCES.

CASH REMITTANCES BETWEEN TREASURIES (A).

FOREST REMITTANCES (A).

MISCELLANEOUS REMITTANCES—viz.,

Superintendent, Tarai and Kumaun-Bhabar (A).

Officer in charge (Bhabar) (A).

Enter the above remittances in schedule of cash and departmental remittances received from other Treasuries and Departments.

SUPPLY BILLS (A).

REMITTANCE TRANSFER RECEIPTS (A).

Enter in schedule of Local Bills issued.

Supply Bills and Remittance Transfer Receipts should be entered in separate schedules and those drawn upon Treasuries in other Provinces should be entered separately in the schedule of Foreign Bills issued.

FOREIGN REMITTANCES (A).

Enter in schedule of Cash and Departmental Remittances received from other Treasuries and Departments.

ACCOUNT-CURRENT BETWEEN INDIA AND U. P. OF AGRA AND OUDH.

Salt receipts should be entered in the prescribed schedule. Receipts on account of other Provinces should be credited in the body of the cash account except remittances from the

DEPOSITS FOR GOVERNMENT LOANS (TEMPORARY) (B).

DEPOSITS FOR WORK DONE FOR PUBLIC BODIES OR INDIVIDUALS (B).

CIVIL ADVANCES (A).

The entries in the schedule "Recoveries of Advances" under "Miscellaneous Advances" are classified in Accountant-General's Office. In the case of "Miscellaneous Advances" particulars of original charge should invariably be entered in the schedule for each recovery.

ADVANCES FOR REST CAMPS (A).

SPECIAL ADVANCES (A).

ADVANCES AND LOAN ACCOUNTS

Village Sanitation Act, II of 1892 (A).

The total of the recoveries during the month on account of each of these advances is entered in the schedule "Recoveries of Advances" under separate columns provided for such recoveries.

NOTE.—The credits under Advances should correspond with the entries in the Plus and Minus Memo.

LOANS TO NATIVE STATES (B).

Do. MUFASSIL MUNICIPALITIES (B).

Do. District and other Local Fund Committees.

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES (B).

Principal and interest are to be credited in the body of the cash account separately.

Opium Department, which should appear in the schedule of Cash and Departmental Remittances received from other Treasuries and Departments.

ACCOUNT BETWEEN U. P. OF AGRA AND OUDH AND POST-OFFICE (A).

Post Office receipts should be entered in the prescribed schedule.

ACCOUNT BETWEEN U. P. OF AGRA AND OUDH AND TELEGRAPH (A).

A separate schedule is prescribed for receipts of the Telegraph Department.

ACCOUNT BETWEEN U. P. OF AGRA AND OUDH AND MILITARY (A).

Receipts of the Military Department, Bengal, Punjab, Madras and Bombay. A separate schedule for each Command should be sent with the Cash Account to show all receipts on account of the Military Department.

ACCOUNT BETWEEN U. P. OF AGRA AND OUDH AND PUBLIC WORKS DEPARTMENT (A).*

All Receipts of the Public Works Department should be entered in the prescribed schedule.

Oudh and Rohilkhand Railway Receipts (A).

The cháláns should accompany the cash account. The receipts should be entered in the prescribed schedule.

* Transactions of the Sanitary Engineer which used to be shown under "Medical" should now be shown here.

APPENDIX J—(See Standing Order No. 128).

Schedule of Directions relating to Treasury Payments.

Heads of expenditure.	Remarks.
1.—REFUNDS AND DRAW-BACKS.	
REVENUE REFUNDS—PROVINCIAL HEAD.	All payments to be made on bills in the prescribed refund voucher form, receipted by the payee, and classified in the refund schedule supporting the entry in the list of payments.
I.—Land Revenue ...	Only payable on the authority of the Commissioner or Board of Revenue, or on bills countersigned by them.
VI.—Provincial Rate ..	
REVENUE REFUNDS—DIVIDED HEADS.	
IV.—Stamps ...	<p><i>Re-trial.</i>—To be paid only on the certificate of the Court and receipted by payee. No other voucher required.</p> <p><i>Spoilt stamp paper</i>—To be paid less one anna in the rupee or fraction of a rupee on value of paper, on the order of the Court, and spoilt stamp to be sent by Collector to Commissioner of Stamps for destruction. See that net amount (<i>i. e.</i>, after deduction of the cost of paper and discount from the gross value of the stamp paper) is charged in the Treasury accounts.</p> <p><i>Court fee stamps.</i>—To be paid only on the original authority of the Civil Court in prescribed form. No other voucher required.</p> <p><i>Other stamp refunds.</i>—Refund of net value of stamps returned by vendors on resignation or death is charged to this head. Payment of the nominal value of stamps, less commission, can be made on payee's receipt countersigned by the Collector. Gross value of stamps to be re-credited in <i>Plus</i> and <i>Minus</i> Memo.</p>
V.—Excise ...	To be paid on the usual refund voucher form, on the authority of the Commissioner of Excise or Board of Revenue, or on bills countersigned by the former.
VIII.—Assessed Taxes ... (INCOME TAX) ...	To be paid on prescribed bill form, passed by the Collector or any other officer empowered to sanction the refund of income-tax, and receipted by the payee.
X.—Registration ...	<p><i>NOTE.</i>—The following officers besides the Collector, are authorized to sanction refunds of Income-tax: (1) All officers invested with the powers of Assistant Collectors and Assistant Commissioners of the 1st class, who are not Tahsildars or Officiating Deputy Collectors; and (2) all Cantonment Magistrates.</p> <p>To be paid on the authority of the Inspector-General of Registration, or on a bill countersigned by him.</p>
REVENUE REFUNDS—LOCAL.	
VI.—Provincial Rates ...	See remarks against "I.—Land Revenue."
2.—ASSIGNMENTS AND COMPENSATIONS.	
PENSIONS IN LIEU OF RESUMED LANDS.	Drawn on prescribed form and included in register of "Political and Superannuation Pensions Paid."
COMPENSATIONS ...	
Malikāna.	Drawn in special prescribed form. No countersignature necessary.

APPENDIX J.—*Directions relating to Treasury Payments—(continued).*

Heads of expenditure.	Remarks.
3.—LAND REVENUE.	
Collectors, Magistrates, Deputy Commissioners, Deputy Collectors; &c., Establishment and Contingencies.	Pay of gazetted officers and establishments and contingent charges are drawn on the appropriate forms. Pay of gazetted officers and their travelling allowances are included in one register. Pay of establishments, their travelling allowance and contingencies are carried separately into list of payments. Travelling allowance bills of gazetted officers paid only on countersignature of Commissioner. All charges drawn on abstract contingent bills (non-contract) have to be placed before Commissioner in a detailed bill with vouchers, above Rs. 10, for countersignature immediately after the end of the month, and the Treasury Officer can make no payment on a fresh abstract bill without a certificate that the detailed bills for the last preceding month have been sent for countersignature. See that the charges for contract and non-contract contingencies are drawn on separate bills.
Law Charges 	The charges should be entered in the <i>Plus</i> and <i>Minus</i> Memo.
Tahsildárs 	Pay bills to be drawn in a special form and countersigned by Collector before payment. These bills are charged direct in the list of payments.
Charges connected with Patwáris.	Pay of village accountants' (patwáris) establishment is drawn on the ordinary establishment bill form. Abstract contingent bills of non-contract charges are paid on the prescribed form and detailed bills submitted to the Director of Land Records and Agriculture for countersignature immediately at the close of the month. Bills for contract contingencies drawn on separate bills are paid directly.
Charges of estates under direct management.	Paid on abstract contingent bill form and detailed bills submitted for countersignature of the Commissioner immediately on the close of the month.
6.—STAMPS. CHARGES FOR THE SALE OF GENERAL STAMPS.	Establishment charges as usual. See that charges for contract and non-contract contingencies are drawn on separate bills. Commission is paid to vendors and discount to vendors and others according to prescribed scale. No voucher is sent to Accountant-General. Payment entered in separate schedule 4 appended to cash account.
7. — EXCISE. DISTRICT EXECUTIVE ESTABLISHMENT.	Establishment charges as usual. Rewards in Excise cases See chapter 7. Contract contingencies are drawn on the usual form.
Distilleries 	Inspectors' pay bills to be drawn on special form and countersigned by the Collector before payment. Only contingent charge is "purchase of distillery apparatus" to be drawn on abstract contingent bill form and detailed bills submitted for countersignature of the Commissioner of Excise immediately on the close of the month.
8 — PROVINCIAL RATES. COLLECTION OF RATES AND	
CESSES. Establishment (Nazúl) ... Contingencies (Nazúl) ...	} As usual.

APPENDIX J—Directions relating to Treasury Payments—(continued).

Hheads of expenditure.	Remarks.																																								
10.—ASSESSED TAXES.																																									
COLLECTION OF INCOME-TAX.																																									
Establishment ...	As usual.																																								
12.—REGISTRATION.																																									
SUPERINTENDENCE ...	Establishment and contingencies as usual.																																								
District Charges																																									
Salaries of Registrars and Sub-Registrars.	In' Oudh the following allowances are made to the Registrars which are intended to cover all cost of establishments and contingencies, except postage and travelling allowances:—																																								
	<table><tr><td></td><td></td><td></td><td></td><td>Rs.</td></tr><tr><td>Lucknow</td><td>...</td><td>...</td><td>...</td><td>100</td></tr><tr><td>Fyzabad</td><td>...</td><td>...</td><td>...</td><td>75</td></tr><tr><td>Rae Bareli</td><td>...</td><td>...</td><td>...</td><td>30</td></tr><tr><td>Sitapur</td><td>...</td><td>...</td><td>...</td><td>30</td></tr></table>					Rs.	Lucknow	100	Fyzabad	75	Rae Bareli	30	Sitapur	30															
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Rae Bareli	30																																					
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	<i>Note.</i> —The above fixed allowances are not intended to cover contingencies on account of Sub-Registrars, which should be drawn on contract contingent bills headed "Sub-Registrar's contingencies," countersigned by the Inspector-General of Registration before payment, and met from the district contract allotment.																																								
Commission to Sub-Registrars.	Cantonment Magistrates and Special Sub-Registrars in the Province of Agra (except Almora where a fixed pay of Rs. 20 is sanctioned) are allowed 50 per cent. of the fees realized by them; but in Oudh the Registrars and Special Sub-Registrars draw 50 per cent. except at Lucknow, who gets only 40 per cent. All departmental Sub-Registrars receive remuneration fees at 15 per cent on the monthly receipts in addition to fixed pay of Rs. 30 per mensem, except the following:—																																								
	<table><tr><td></td><td></td><td>Fixed pay</td><td>Per centage.</td></tr><tr><td>Dehra Dún</td><td>...</td><td>50</td><td>...</td></tr><tr><td>Benares (joint)</td><td>...</td><td>40</td><td>...</td></tr><tr><td>Lohha in Garhwál</td><td>...</td><td>20</td><td>...</td></tr><tr><td>Lalitpur</td><td>...</td><td>30</td><td>25</td></tr><tr><td>Agra, Bareilly }</td><td>...</td><td>30</td><td>12</td></tr><tr><td>Mirzapur }</td><td>...</td><td>30</td><td>12</td></tr><tr><td>Brindaban</td><td>...</td><td>20</td><td>20</td></tr><tr><td>Jhānsi, Mau</td><td>...</td><td>30</td><td>20</td></tr><tr><td>Muttra</td><td>...</td><td>30</td><td>10</td></tr></table>			Fixed pay	Per centage.	Dehra Dún	...	50	...	Benares (joint)	...	40	...	Lohha in Garhwál	...	20	...	Lalitpur	...	30	25	Agra, Bareilly }	...	30	12	Mirzapur }	...	30	12	Brindaban	...	20	20	Jhānsi, Mau	...	30	20	Muttra	...	30	10
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Contingencies ...	The Treasury Officer has to certify on the bill the amount of fees realized and credited.																																								
13.—INTEREST ON ORDINARY DEBT.	As usual.																																								
INTEREST ON GOVERNMENT OF INDIA STOCK NOTES.	Drawn on the coupon attached to the stock note, which is then detached and retained as a Treasury voucher. The vouchers are posted into schedule supporting the entry in list of payments.																																								
14.—INTEREST ON OTHER OBLIGATIONS—																																									
INTEREST ON OTHER LOANS.																																									
Endowment by Amrit Rao of Karwi.	Occurs only in Benares district. Paid on a receipt of the Agent countersigned by Collector and charged in the body of list of payments.																																								

APPENDIX J—*Directions relating to Treasury Payments—(continued).*

Heads of expenditure.	Remarks.
15—POST OFFICE—	
DISTRICT POST ESTABLISHMENT, LOCAL.	Contingencies are to be paid on bills countersigned by the Postmaster-General.
19A.—LAW AND JUSTICE.	
<i>Courts of Law.</i>	
Law Officers ...	Fees to pleaders and other charges in pauper suits should be drawn on special bills prescribed by the Legal Remembrancer and entered in the <i>Plus</i> and <i>Minus</i> Memo. from which they can only be removed when recovered in cash or written off under orders from the Legal Remembrancer. The bills must be countersigned by the Legal Remembrancer before payment.
REFUNDS ...	Drawn on refund vouchers and entered in the Refund Schedule supporting the list of payments. The Treasury Officer should see that the voucher is signed by the payee and is supported by an attested copy of the order of the court sanctioning the refund, or countersigned by the Presiding Officer of the Appellate Court.
19B.—LAW AND JUSTICE.	
<i>Jails.</i>	
Jail Manufactures ...	All factory charges are drawn on abstract contingent bills.
20.—POLICE.	
DISTRICT EXECUTIVE FORCE ...	Establishment bills as usual.
	Travelling allowance bills require the countersignature of the Inspector-General of Police before payment, except in the case of Police deputed to Fair. [See Standing Order No. 74 (d).]
General Police ...	The cost of police supplied to private persons and corporate bodies, and rewards received from other departments and private persons for payment to policemen are charged to this head.
RAILWAY POLICE ...	Cost of Police is debited to Provincial.
MISCELLANEOUS ...	Stage-carriage tax charges are debited to this head.
REFUNDS ...	Pay on payee's receipt supported by proper authority, or on bills countersigned by the controlling officer.
22—EDUCATION.	
<i>Provincial.</i>	
GOVERNMENT COLLEGES, } GENERAL. GOVERNMENT SCHOOLS ... }	The establishment bills should be supported by a certificate that all fees, fines and miscellaneous receipts realized have been remitted to the Treasury. (See Standing Order No. 1).

APPENDIX J—*Directions relating to Treasury Payments—(continued).*

Heads of expenditure.	Remarks.
22.—EDUCATION—(concluded.)	
SCHOLARSHIPS . . .	Bills require countersignature before payment.
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.	Pay on bills countersigned by the Director.
MISCELLANEOUS . . .	Purchase of books for sale, and Book Dépôt charges in Oudh are debited to this head. Pay on bills countersigned by the Inspector of Schools.
REFUNDS . . .	See remarks against this head under "Police".
23.—ECCLESIASTICAL.	
ECCLESIASTICAL ESTABLISHMENTS.	
Church of England . . .	Salary of a Chaplain attached to a regiment is not payable in the Civil Department.
Church of Scotland . . .	
CEMETERY ESTABLISHMENTS . .	Establishment bills to be supported before payment by a certificate to the effect that all cemetery fees received during the month have been remitted to the Treasury. (See Standing Order No. 1).
MISCELLANEOUS ECCLESIASTICAL CHARGES.	Allowance for Roman Catholic Ecclesiastical returns is debited to this head and passed on bills signed by the Bishop of Lucknow.
24.—MEDICAL.	
MEDICAL ESTABLISHMENT . . .	As usual.
HOSPITALS AND DISPENSARIES.	Charges of the Allahabad and Roorkee Civil Hospitals are debited to Provincial Revenues; those of other aided hospitals and dispensaries are paid by cheques of the District Board.
REFUNDS . . .	See remarks against this head under "Police."
HOSPITALS AND DISPENSARIES,	Pay of Hospital Assistants and native doctors is personal. A separate bill is required for each Hospital Assistant.
25.—POLITICAL.	
POLITICAL AGENTS . . .	Charges of the Political Agent in charge of the ex-Amir of Afghanistan are drawn on receipts against the monthly letter of credit issued by this office, and they are accounted for in a monthly cash account submitted by the Political Agent, together with the necessary vouchers.
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.	
PUBLIC EXHIBITIONS AND FAIRS	<i>Note.</i> —Rewards sanctioned by the Government of India in the Military Department for payment in district horse shows are debitable as charges for Horse-breeding Operations in the register of payments on account of Imperial Departments.

APPENDIX J.—*Directions relating to Treasury Payments—(contd.).*

Heads of expenditure.	Remarks.
EMIGRATION 	An allowance of two annas per head for each emigrant registered may be allowed to the payment clerks of the Magistrate's office. In a few districts a special clerk has been sanctioned for this work.
REFUNDS 	Same remarks as under "Police."
30.—STATIONERY AND PRINTING.	
STATIONERY PURCHASED IN THE COUNTRY.	Cost of country stationery of the Revenue, Criminal and Excise Departments of district offices and of Commissioners, Civil and Sessions Judges, Cantonment Magistrates, Judges of Small Cause Courts, and District Superintendents of Police and of Honorary Magistrates is charged to this head. The charges on this account are met from contract grants.
PRINTING AT PRIVATE PRESSES.	All printing (except coarse vernacular forms and lithographic work which can be done at the nearest jail or other local press) should be ordered exclusively from the Government Press.
32.—MISCELLANEOUS.	
<i>Imperial.</i>	
CHARGES FOR REMITTANCE OF TREASURE.	Advances made for remittance of treasure from one treasury to another are debited to this head and adjusted on detailed bills. <i>Note.</i> —Charges for remittance made from the Currency Office with a view to afford cash assistance to treasuries are debitable to this head.
<i>Provincial.</i>	
PETTY ESTABLISHMENTS 	As usual.
REFUNDS 	Same remarks as under "Police". Refunds of lapsed deposits can only be paid on Accountant-General's orders.
42.—MAJOR WORKS.	
Charges for collection of owners' rate on irrigated villages.	Fees to Lambardárs for collecting owners' rate are debited to this head. A detailed statement should be sent with the list of payments in prescribed form signed by the Collector and bearing a certificate to the effect that the payments have been made to the proper persons, and that their receipts have been taken and filed in the office. No other voucher is required.
REFUNDS OF OWNERS' RATE 	Pay on payee's receipts countersigned by the Collector.
45.—CIVIL WORKS.	
NAZÚL FUND AND TÁRAI AND BHÁBAR IMPROVEMENT FUND.	
Establishment contingent charges.	As usual.
REFUNDS 	Same remarks as under "Police."

APPENDIX J—*Directions relating to Treasury Payments—(continued).*

Heads of expenditure.	Remarks.
22.—EDUCATION—(concluded.)	
SCHOLARSHIPS	Bills require countersignature before payment.
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.	Pay on bills countersigned by the Director.
MISCELLANEOUS	Purchase of books for sale, and Book Dépôt charges in Oudh are debited to this head. Pay on bills countersigned by the Inspector of Schools.
REFUNDS	See remarks against this head under "Police".
23.—ECCLESIASTICAL.	
ECCLESIASTICAL ESTABLISHMENTS.	
Church of England ... }	Salary of a Chaplain attached to a regiment is not payable in the Civil Department.
Church of Scotland ... }	
CEMETERY ESTABLISHMENTS ...	Establishment bills to be supported before payment by a certificate to the effect that all cemetery fees received during the month have been remitted to the Treasury. (See Standing Order No. 1).
MISCELLANEOUS ECCLESIASTICAL CHARGES.	Allowance for Roman Catholic Ecclesiastical returns is debited to this head and passed on bills signed by the Bishop of Lucknow.
24.—MEDICAL.	
MEDICAL ESTABLISHMENT ...	As usual.
HOSPITALS AND DISPENSARIES.	Charges of the Allahabad and Roorkee Civil Hospitals are debited to Provincial Revenues; those of other aided hospitals and dispensaries are paid by cheques of the District Board.
REFUNDS	See remarks against this head under "Police."
HOSPITALS AND DISPENSARIES,	Pay of Hospital Assistants and native doctors is personal. A separate bill is required for each Hospital Assistant.
25.—POLITICAL.	
POLITICAL AGENTS ...	Charges of the Political Agent in charge of the ex-Amir of Afghanistan are drawn on receipts against the monthly letter of credit issued by this office, and they are accounted for in a monthly cash account submitted by the Political Agent, together with the necessary vouchers.
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.	
PUBLIC EXHIBITIONS AND FAIRS	<i>Note.</i> —Rewards sanctioned by the Government of India in the Military Department for payment in district horse shows are debitable as charges for Horse-breeding Operations in the register of payments on account of Imperial Departments.

APPENDIX J.—*Directions relating to Treasury Payments—(contd.).*

Heads of expenditure.	Remarks.
EMIGRATION 	An allowance of two annas per head for each emigrant registered may be allowed to the payment clerks of the Magistrate's office. In a few districts a special clerk has been sanctioned for this work.
REFUNDS 	Same remarks as under "Police."
30.—STATIONERY AND PRINTING.	
STATIONERY PURCHASED IN THE COUNTRY.	Cost of country stationery of the Revenue, Criminal and Excise Departments of district offices and of Commissioners, Civil and Sessions Judges, Cantonment Magistrates, Judges of Small Cause Courts, and District Superintendents of Police and of Honorary Magistrates is charged to this head. The charges on this account are met from contract grants.
PRINTING AT PRIVATE PRESSES.	All printing (except coarse vernacular forms and lithographic work which can be done at the nearest jail or other local press) should be ordered exclusively from the Government Press.
32.—MISCELLANEOUS.	
<i>Imperial.</i>	
CHARGES FOR REMITTANCE OF TREASURE.	Advances made for remittance of treasure from one treasury to another are debited to this head and adjusted on detailed bills. <i>Note.</i> --Charges for remittance made from the Currency Office with a view to afford cash assistance to treasuries are debitable to this head.
<i>Provincial.</i>	
PETTY ESTABLISHMENTS ..	As usual.
REFUNDS ...	Same remarks as under "Police". Refunds of lapsed deposits can only be paid on Accountant-General's orders.
42.—MAJOR WORKS.	
Charges for collection of owners' rate on irrigated villages.	Fees to Lambardárs for collecting owners' rate are debited to this head. A detailed statement should be sent with the list of payments in prescribed form signed by the Collector and bearing a certificate to the effect that the payments have been made to the proper persons, and that their receipts have been taken and filed in the office. No other voucher is required.
REFUNDS OF OWNERS' RATE ...	Pay on payee's receipts countersigned by the Collector.
45.—CIVIL WORKS.	
NAZÚL FUND AND TÁRAI AND BHÁBAR IMPROVEMENT FUND.	
Establishment contingent charges.	As usual.
REFUNDS ...	Same remarks as under "Police."

APPENDIX J—Directions relating to Treasury Payments—(contd.).

Heads of expenditure.	Remarks.
DEBT AND REMITTANCE ACCOUNTS.	
TOWN FUNDS ...	A separate bill is required for Police establishment.
DISPENSARY FUNDS ...	Charges of those dispensaries (mentioned under "24—Medical—Hospitals and Dispensaries") which bank with treasuries are to be debited to this head.
REVENUE, CIVIL AND CRIMINAL COURT DEPOSITS.	In case of repayments by transfer credit to some other head of account the head of account to which the amounts are transferred, and the items in which they are included in the Treasury Account should be noted in the repayment order. Note of transfer should also be made against the items of credit.
PERSONAL DEPOSITS ...	Be careful that accounts are not overdrawn, and a new account is not opened without special sanction. Also check opening and closing balances.
DEPOSITS FOR GOVERNMENT LOANS.	Check payments with payee's receipt.
TRUST INTEREST ..	Pay on warrants issued by this office and charge direct in Cash Book.
LOANS TO NATIVE STATES ...	Payee's receipt should be furnished.
LOANS TO MUFASSIL MUNICIPALITIES. LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	} Payee's receipt should be furnished. Enter each loan separately.
ADVANCES TO CULTIVATORS ...	
	Loans under the Land Improvement Act (XIX of 1883), Advances under Northern India Takávi Act, XII of 1884 (Repealing Act X of 1879), Advances on account of Government Estates, and advances to cultivators and petty zamindárs as an experiment are debited to this head.
ADVANCES UNDER SPECIAL LAWS.	} Loans under the Jhánsi Encumbered Estates Act, XVI of 1882. Advances under the Village Sanitation Act, II of 1882. No voucher is required, but a certificate regarding the payment should be appended to schedule.
REMITTANCES BY BILLS ...	See that they are properly receipted by the payee.
FOREIGN REMITTANCES ...	Cash remittances to other Governments and Provinces debited to this head.
MINT ...	Charges for breaking up uncurrent copper coin and the loss on sale of such coin are taken to this head; the former to be passed on a separate bill signed by the Treasury Officer, and the latter on a certificate of that officer.
POST-OFFICE ...	Vouchers are submitted in support of payments on account of Discount on sale of Postage Stamps.

APPENDIX J—*Directions relating to Treasury Payments—(concl'd.).*

Heads of expenditure.	Remarks.
PUBLIC WORKS CHARGES INCURRED BY CIVIL OFFICERS.	<p>Payment of compensation for land taken up for public purposes by Revenue Officers to be supported by payee's receipt. See Appendix C. of the Civil Account Code. In the case of land taken up for the East Indian Railway the bill requires the verification of the District Engineer, East Indian Railway.</p> <p>Charge for collections of occupiers' rate include (1) fees to lamboardars and patwaris for collection of occupiers' rate, and (2) refund of canal collections. The charges of the first kind are paid on a statement signed by the Collector and accompanied by a certificate of payment; and those on account of refunds, on payees' receipts, supported by the prescribed statement.</p>

APPENDIX K.—(See Standing Order No. 140).

Payment to Native Military Pensioners from Civil Treasuries.

The following instructions for the payment of pensions of native military pensioners at civil treasuries are issued in supersession of those given in this office Circular No. 81 (Pension), dated 1st March 1893. These instructions are applicable to all the treasuries in the United Provinces at which military pensioners may elect to be paid.

2. It is the desire of the Government that military pensioners should be treated with all possible consideration as old soldiers, some of them of rank, and care should be taken to secure this and also to prevent the occurrence, when the pensioners present themselves for payment, of any delays and difficulties, such as requiring the pensioners to go to different parts of the treasury building during process of obtaining payment which might render the system of the payment of these pensioners at Civil treasuries unpopular.

Check Register of Pensions.

3. Check registers of military pensioners divided into the 19 classes, laid down in paragraph 43, will be maintained in Bengal Form 345, blank forms of which will be supplied on application to the Pay Examiner, Bengal Command.

Authority for Payment.

4. On receipt of Controller's pension circulars notifying the grant of pension, the descriptive-roll and pension certificate of each pensioner are at once carefully completed in accordance with the particulars therein given, by the officer commanding the corps or the executive officer of the department to which the pensioner belonged, and forwarded direct by that officer to the Treasury Officer of the station at which the man elects to be paid. In the case of pensioners brought on the pension list on or after the 1st January 1898, there will be pasted or securely attached to the descriptive-roll a slip of stout white paper with the impression of the pensioner's left thumb thereon.

5. The descriptive-rolls and pension tickets of pensioners of the Madras establishment permitted to reside and draw their pensions in the Bengal Command, and the disbursing officer's and pensioner's copy of the pension certificate of regimental and departmental followers of the Bengal establishment pensioned under civil rules are forwarded together with the slips containing the thumb impression referred to in the preceding paragraph to Treasury Officers by the Pay Examiner, Bengal Command.

6. These descriptive-rolls (in the case of regimental and departmental followers pensioned under civil rules, disbursing officer's copies of pension certificates) will be the authority on which the Treasury Officer will pay the pensions.

Treatment and disposal of rolls, pension certificates and pension tickets by Treasury Officers.

7. Immediately on receipt by the Treasury Officer of the descriptive-rolls and pension certificates, they will be carefully examined and, should they be found incomplete or incorrect in any respect, they will be returned for completion or correction to the officer from whom they were received (*vide* paragraph 4).

8. The particulars regarding each pensioner contained in the descriptive-rolls (or in the case of regimental and departmental followers pensioned under civil rules in their pension certificates) will then be recorded in the check register (*vide* paragraph 3). Great care must be taken in copying into the check registers the distinguishing marks noted in the descriptive rolls and pension certificates.

9. The documents referred to in paragraphs 4 and 5 will be retained by the Treasury Officer till the first payment of pension is made. After making the first payment, he will hand over to the pensioners the following documents :—

Where a descriptive-roll and pension certificate
have been received ... The pension certificate.

Where a descriptive-roll and pension ticket have
been received ... The pension ticket.

Where a disbursing officer's and pensioner's copy
of pension certificates have been received ... The pensioner's half of the pension
certificate.

APPENDIX K.—Payment to Native Military Pensioners—(continued).

The descriptive-roll or the disbursing officer's copy of the pension certificate, as the case may be, together with the slip containing the thumb impression of each pensioner pensioned on or after 1st January 1898, should be attached to the schedule of payments (M. A. Forms 457 and 458) in which the first payment of pension is charged (*vide* paragraph 51).

NOTE 1.—The descriptive-rolls of Bengal and Bombay pensioners (M. A. Forms 380 and 381) should be signed by the Treasury Officer after the particulars contained therein have been entered in the check register.

NOTE 2.—The pension certificates of Bengal and Bombay pensioners (M. A. Forms 452 and 9) should be signed by the Treasury Officer before delivery to pensioners.

NOTE 3.—Care should be taken to see that the signature of the pensioner or his mark, attested by the initials of the Treasury Officer, is obtained at the time of first payment in the disbursing officer's copy of the pension certificate (M. A. Form 451) in the place provided for the purpose.

Dates of payment.

10. All pensions are payable quarterly in arrears, *viz.*, for the quarters ending 31st March, 30th June, 30th September, and 31st December, on or after the 1st April, 1st July, 1st October and 1st January respectively; pensioners are not, however, to be *required* to present themselves quarterly to receive their stipends (see note 2, paragraph 14).

11. Owing to pressure of work at the beginning of a month military pensioners will be paid at any time after the first week. Where the number of pensioners payable at a treasury is large, say above 150, the payments may, if necessary, be distributed over the three months of each quarter, *i.e.*, one-third of the pensioners may be paid in the first month, a third in the second month and the remainder in the third month. The division into thirds should be approximate only, and in assigning months to pensioners their individual convenience should be consulted, *i.e.*, in the way of allowing friends or residents in the same village to come together in the same month. This distribution of the pensioners over the three months of each quarter is intended to facilitate the work of treasuries. But the instructions on this point must not be applied so as to cause inconvenience to pensioners, who should be allowed to change the month for their appearance from time to time, if they have any good reason. Also for the first three or four quarters at any rate, a pensioner must be paid on any day, after the first week, on which he appears, even though it may be in a different month from that on which he has been instructed to come.

Procedure of payment.

- | | |
|---|---|
| <p>I.—Payment of new pensions (including family pensions).</p> <p>II.—Payment of subsequent pensions.</p> <p>III.—Payment of pensioners in receipt of Order of Merit pay.</p> <p>IV.—Payment of family pensions granted until marriage or re-marriage.</p> <p>V.—Payment of pensioners unable to appear personally.</p> | <p>VI.—Enquiries regarding pensioners above the age of 70 years.</p> <p>VII.—Payment of arrears.</p> <p>VIII.—Payment of pensioners re-employed.</p> <p>IX.—Payment of family pensioners employed under Government in the Military Department.</p> <p>X.—Declarations regarding employment and re-employment.</p> |
|---|---|

I.—Payment of new pensions (including family pensions).

12(i). On a pensioner appearing before the Treasury Officer for the first time to draw his stipend, the description recorded in the roll or the disbursing officer's copy of the pension certificate (see paragraphs 4 and 5) will be carefully compared with the person of the claimant, and the officer will enter in the column of remarks of M. A. Forms 380 and 381, any further information which may come under his observation, satisfying himself at the same time that the other entries in the roll as regards the pensioner's residence, next-of-kin, &c., are correct. The pension certificate or the pension ticket, the former being signed where necessary (*vide* note 2, paragraph 9), will then be delivered to the pensioner, to whom will be explained his general or serial number on the pension establishment, being cautioned that he will be called upon on every occasion on which he may appear for payment to quote it. He should also be informed of the date on which he is next to present himself to receive his stipend.

Should there be any reason to doubt the identity of any individual presenting himself for payment, the Treasury Officer will require him to bring forward some person on the pension establishment or some other well-known and responsible person who will certify that he is the individual entitled to the pension claimed. The security should be warned of the responsibility he is undertaking, and an

APPENDIX K.—Payment to Native Military Pensioners.—(continued).

entry made in the check register in the Treasury Officer's own handwriting that the person has been paid on the security of pensioner..... general or serial No.....In the case of the security being some person not a pensioner, particulars regarding his name, residence, occupation, &c., should be noted.

12(1)—“As an additional means of identification the impression of the left thumb should be obtained from each pensioner who may be brought on the pension list on or after 1st January 1898, in the manner described in the subjoined memorandum of instructions. Upon the piece of paper should be clearly written the rank, name, class and general number of the person whose thumb impression is represented. Care should be taken to obtain as clear an imprint as practicable of the distinctive markings of the thumb. The Treasury Officer will be held responsible that in addition to the usual identification a proper comparison is made between the thumb impression attached to the pension documents and others taken on the spot from the pensioner himself, and he should also record such an impression for future reference in his office before the pension-roll and the thumb impression attached to it is sent to the Pay Examiner.”

Instructions for taking the thumb impressions.

The mode of taking the impression shall be as follows :—

- (a) A tin box large enough to contain in separate compartments three or four pieces of stout tin plate of the requisite size, a canister of printer's ink and a roller or other means of spreading the ink on the plate should be procured locally or from a firm dealing with those articles.
- (b) A very small quantity of ink should be applied to the plate and worked with the roller or other means of spreading the ink on the plate till it forms an even layer on the surface, which must be so thin as to allow the tin plate to show through it.
- (c) The pensioner's left hand should then be taken and the ball of the thumb, after being wiped, should be laid on the inked plate and rolled from side to side (not rubbed) and pressed gently but firmly with the operator's own hand until sufficiently inked (this can be learnt from experience), and the inked finger should then be placed and lightly and carefully rolled on the paper on which the print is to be taken in such a way that the pattern of the whole ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any side movement, either at the time of applying or removing the thumb, will spoil the impression.
- (d) The roller and plate must be thoroughly cleaned with turpentine and dried with a rag and kept in the tin box, so as to put them out of the way of dust. The fingers may also be readily cleaned with turpentine, which should be purchased locally.

This scheme is in force in the offices of all Registrars and some Sub-Registrars. In the districts in which it has been introduced the process can best be learnt by practical observation in those offices.

NOTE.—The above procedure is applicable also to family pensioners.

- (ii) The first payment of a male-military pensioner should be made on production of a last pay certificate [but see paragraph 12 (iv)], which should be checked with the check register. The date following that up to which he was paid his arrears of regimental or departmental pay and allowances must correspond with the date from which he is pensioned as shown in his roll, or in the disbursing officer's and pensioner's copy of pension certificate, and it should be recorded in the fifth column of the check register. The date from which a new pension is to be paid to a pensioner, however, is the date following that up to which he drew his first advance of pension, on discharge from the officer commanding the regiment or the officer in charge of the department to which he belonged (but see note below).

NOTE.—No advance of pension is authorized for men pensioned under civil rules.

- (iii) The last-pay certificate produced by a pensioner must, as a rule, be the original one: if it is marked “duplicate,” a reference should be made to the officer commanding the regiment or the departmental officer by whom it was issued, enquiring the circumstances under which the duplicate was granted, and his reply should be attached to the last pay certificate.

APPENDIX K.—*Payment to Native Military Pensioners*—(continued).

- (iv) No last pay certificate is required for the first payment of pension to a new native family pensioner, the data from which pension is due being obtained from the pensioner's descriptive-roll, which should be recorded in the fifth column of the check register; but see paragraph 17.
- (v) The last pay certificate must be attached to the schedule of payments (M. A. Form 457) in which the first pension is charged (*vide* paragraph 51).

NOTE.—For the extent to which arrears of pension may be paid to a newly admitted pensioner, see paragraph 23.

13. The columns provided for recording payments in the pension certificate or the pension ticket will then be filled in, the entries being attested by the Treasury Officer. The required particulars will also be filled up in one or other of the two forms of schedules of payments (Military Account Forms 457 and 458) in use for the month, the remark "New pensioner" being entered in the column of remarks of the payment schedule.

III.—Payment of subsequent pensions.

14. The check register and the schedules of payments (M. A. Forms 457 and 458) being placed before the Treasury Officer, the pensioner will be called up and required to produce his parchment or pension certificate or pension ticket (corresponding to the pensioner's half of the permanent pay-orders in use for civil pensioners) which he received at the time of the first payment of pension [*vide* paragraphs 9 and 12 (i)]. The Treasury Officer will identify the pensioner [who will usually know his general or serial number (*vide* paragraph 12 (i)) by reference to the check register, will cause the amount due to be paid to him in his presence, and will set his initials in the column provided for the purpose in the schedule of payment, and against the entry of the date of payment in the check register. Each payment will also be entered on the reverse of the pensioner's parchment or pension or certificate or on his or her pension ticket, as the case may be, in the manner referred to in the preceding paragraph at the time the payment is made.

NOTE 1.—In cases of doubt regarding the identity of the pensioner, payment should be made on security and comparison of impression of the left thumb of the pensioner with the impression on record in the treasury as laid down in paragraph 12 (i).

NOTE 2.—The extent to which arrears of pension may be paid generally is one year, including the quarter's pension in course of payment (*vide* paragraph 24). Thus, if a pensioner, who in receipt of pension quarterly, has neglected to draw the amount due to him from 1st January 1892, *without intimation of the cause*, he may, if he appears at any time between 1st April 1893, and 30th June 1893, when the pension for the quarter ending 31st March 1893 is in the course of payment, receive one year's pension from 1st April 1892 to 31st March 1893, and the pension from 1st January 1892 to 31st March 1892 should be withheld. An explanation should at the same time be obtained from the pensioner as to the cause of his absence from periodical payments, and a report of his case, accompanied by his explanation and the result of the enquiries instituted locally to ascertain the correctness or otherwise of the explanation, sent to the Pay Examiner, Bengal Command, to enable that officer to decide whether the pension withheld should be forfeited or not (see paragraph 24).

NOTE 3.—The above procedure is applicable also to family pensioners.

III.—Payment of pensioners in receipt of Order of Merit pay.

15. Pensioners drawing "Order of Merit" allowance should invariably be asked if they are legally married, if the wife is alive, and her name, which should be entered in the check register. In the case of a plurality of wives, the names should be entered according to the date of marriage. If the wife whose name is borne on the check register is dead, and if the pensioner is re-married, the necessary alteration should be made in the check register and attested by the Treasury Officer.

16. Immediately on receipt of intimation of death of a pensioner in receipt of the "Order of Merit" pay, the Treasury Officer should at once take steps to ascertain whether the pensioner's widow,* if any, is alive, and if so, whether she was lawfully married to the deceased by *nikah*, *shadi*, *sagai*, *biah*, or other equal valid ceremony. In the event of there being such a widow, the Treasury Officer should address the Station Staff Officer residing nearest to the woman's home in view to a committee being assembled at the headquarters of a native regiment. The Station Staff Officer should at the same time be furnished with the address of the widow and be requested to inform her of the date on, and the place at, which she should present herself, accompanied by witnesses to have her claim investigated. On the continuance of the "Order of Merit" pay being sanctioned by the Controller of Military Accounts, the descriptive-roll will be furnished to the Treasury Officer by the Pay Examiner.

* In the case of plurality of wives, the first married.

APPENDIX K.—Payment to Native Military Pensioners—(continued).**IV.—Payment of family pensions granted until marriage or re-marriage.**

17. In cases of family pensions granted until marriage or re-marriage, a certificate of non-marriage or of continued widowhood is required for each payment of such pensions. This certificate should be attached to the disbursement schedule as a voucher in support of the payment.

V.—Payment of pensioners unable to appear personally.**I.—MALE. II.—FEMALE.**

18. As a rule, all pensioners must appear in person to receive their stipends.

(I)—MALE.

19. Male pensioners who are unable to appear personally owing to age, infirmity, &c., can be paid on the production of life-certificates accompanied by their parchment or pension certificates, or pension tickets or on the quotation of their general number. Such cases of non-appearance are of very frequent occurrence with grass cutters and syces, who are constantly going from one place to another to see their relatives, employed in batteries of artillery or cavalry regiments. As a rule, they usually get the officer commanding the battery or regiment to forward their parchment or pension certificates, or pension tickets or to quote their general numbers on their applications for the arrears due to be remitted.

20. When pensions are remitted to officers who have furnished the life-certificates on behalf of pensioners, a description of the pensioner, his identification marks, and a copy of Military Account Form 460 should accompany the remittance; the acquittance-roll (M. A. Form 460) should be signed and returned, after payment, to the Treasury Officer who remitted the stipend, and subsequently attached as a support voucher to the disbursement schedule (M. A. Forms 457 and 458).

NOTE.—Such pensions should not be remitted by public service Remittance Transfer Receipts.

(II)—FEMALE.

21. Stipends of female pensioners who are not accustomed to appear in public (*parda nashins*) can be paid to such other persons as the pensioners may appoint on their behalf on production of an authority on properly stamped paper, a life-certificate and a certificate of non-marriage or of continued widowhood signed by a responsible Government officer when such certificate is required, *vide* paragraph 17. If any female pensioner is, owing to age, infirmity, &c., unable to appear personally to receive payment, her pension may be paid in the manner prescribed for male pensioners in the preceding paragraph.

V.—Enquiries regarding pensioners above the age of 70 years.

22. Payments of pensions to pensioners above the age of 70 years should not be made without verifying the fact of their existence. A certificate to this effect, which is printed at the end of disbursement schedules (M. A. Forms 457 and 485), should be signed by the Treasury Officer when the stipends of any such pensioners are charged.

VII.—Payment of arrears.**I.—NEW PENSIONS.****II.—SUBSEQUENT PENSIONS.****III.—PENSIONS DUE TO THE ESTATE OF DECEASED PENSIONER.****I.—NEW PENSIONS.**

23. When any person other than a family pensioner is first admitted to the native pension establishment, the payment of arrears of any description, which may have accrued from the date from which the pension is sanctioned under the Controller's pension circular or other order notifying its grant, is restricted to such sum as may be due for two years* reckoning back from the date of the issue of such pension circular or other order.

Native family pensioners are, however, allowed—

- (i) arrears if due, but undrawn, for two years,* reckoning back from date of the committee's report submitting their claims; and
- (ii) arrears which may have accrued between the date of the committee's report and that of the Controller's pension circular notifying the grant of pension.

* **NOTE.**—All doubtful cases and the cases of Gurkha family pensioners who are specially granted arrears for more than two years should be referred to the Pay Examiner, Bengal Command, for decision.

APPENDIX K.—Payment to Native Military Pensioners—(continued).

In addition to the above, newly-admitted pensioners of all classes will be entitled to arrears due for the period subsequent to the date of the order announcing their admission to the pension establishment, as may be admissible under the rules in paragraph 24.

The rules in this paragraph do not apply to special grants of pension or compassionate allowance. The date from which the grant will take effect is decided separately in each case and is stated in the orders passed on it.

II.—SUBSEQUENT PENSION.

24. Arrears of pension for twelve months only, including that in course of payment, are admissible to individuals who may have neglected to apply personally for their pensions, or failed to send notice of their inability to do so, for a period exceeding one year. Arrears due for any longer period may be paid on the authority of the Pay Examiner, Bengal Command, on satisfactory explanation as to the cause of absence from the periodical payments during that period. But absence from twelve consecutive quarterly payments without intimation of the cause will involve forfeiture of pension, the name of the pensioner concerned being struck off the rolls of the pension establishment after the expiration of that period. Pensioners thus struck off the rolls may be re-admitted by the Controller of Military Accounts provided he is satisfied that their absence was unavoidable; they will then receive the undrawn arrears of pension for such period, not exceeding two years, as may be authorised by the Controller.

NOTE.—See note 2, paragraph 14.

25. "Payment of arrears due to a pensioner applying for his pension after release from imprisonment should be refused and a report made to the Controller of Military Accounts through the Pay Examiner, Bengal Command, for orders. If the Treasury Officer is authorised to pay the arrears of pension less the cost of subsistence for the period of confinement under conviction, he will ascertain the amount to be deducted in communication with the jail authorities, and charge the net amount of pension in the disbursement schedule, vouched by a certificate from the jail authorities showing the cost of subsistence, which will lapse to Government."

III.—PENSIONS DUE TO THE ESTATES OF DECEASED PENSIONERS.

26. When a Military pensioner dies, a death report from the District Superintendent of Police (showing the exact date of death) and the deceased pensioner's parchment or pension certificate or pension ticket should be obtained (but see note to paragraph 22).

27. Should the certificate or the ticket not be forthcoming, the Treasury Officer, after satisfying himself that it has been lost (as such certificates are frequently stated to be lost when only in pledge), may issue a duplicate (see paragraph 39) and pay the arrears due.

28. Arrears due to deceased pensioners may be paid to an administrator appointed by a civil court, or as laid down in the following paragraph.

29. The Treasury Officer shall pay the arrears of pension limited to three months, except when proof is given of the exact date of death of pensioner* in which case the provisions of paragraph 24 will be followed as far as they apply, due to the estate of a deceased native pensioner to any person whose name may have been registered in his office by the deceased pensioner as the person entitled to such payments. Pensioners should be encouraged to make such registration during their lifetime. If no such registration has been made, the Treasury Officer shall pay the arrears to any person who shall produce a certificate from any of the undermentioned officers of the district in which the deceased pensioner resided, declaring such person to be entitled to such payment, *viz.*, Collector, Deputy Collector in charge of sub-division, or Assistant Collector of at least three years' standing.* The Collector, Deputy Collector, or Assistant Collector will grant such a certificate to such person as shall, upon enquiry, appear to him to be best entitled to receive payment, either as sole heir or as principal representative of all the heirs. For example, if the pensioner has left a widow and sons, the certificate will be given to the eldest son if of full age, or to the widow as guardian of the sons if the sons are minors. Claims not submitted within three years of the date of decease of the pensioner will be considered barred by reason of delay in submission.

29A.—The claimant will be required to prove that he is the person nominated by the deceased as his heir, by furnishing at least one security, who should be either on the pension establishment or in the employ of Government, and whose signature as a witness should be taken on the declaration to be made on M. A. Form 450 (Blank Forms obtainable from the Pay Examiner, Bengal Command) for record in the Treasury.

*NOTE.—In the case of Gurkha pensioners, the Resident in Nepal is authorised to grant certificates of death and also heirship certificates.

APPENDIX K.—*Payment to Native Military Pensioners—(continued).*

30. The certificate or the ticket should be forwarded with the schedule of payments after making the following endorsement on the reverse of the certificate or the ticket :—

"Died on the _____ day of _____ 1890 . Arrears from _____ to _____
 , amounting to Rs. _____ (both in figures and words), paid to his
 heir _____ in my presence (or remitted to _____ for
 payment to the heir).

Place and date.

Treasury Officer."

31. The payment of arrears should be entered in *red ink* in the appropriate schedule (M. A. Forms 457 and 458), giving in the columns of remarks full particulars of the date of decease, arrears when claimed, and the period for which payment is made.

31A. The pension certificate or ticket of a deceased pensioner together with the vernacular death report, if any, received from a police officer should be filed in the Treasury Office, and if no claims are preferred within three years of the date of death of the pensioner, the documents should be destroyed.

VIII.—Payment of pensioners re-employed

32. The rules in Articles 527, 528, 748 and 749 of the Civil Service Regulations should be observed ; cases coming under Articles 528, 748 and 749 (*ibid*) being reported with full particulars to the Pay Examiner, Bengal Command, for orders.

IX.—Payment of family pensioners employed under Government in the Military Department.

33. No pension is claimable by any heir who is in receipt of pay from the state in the Military Department higher than the pension to which he or she would otherwise be entitled, or equal to the authorised effective pay of which the husband, father or son, as the case may be (on whose account the heir was granted the family pension), was in receipt at the time of his death; in the latter case the whole of the pension shall be forfeited from the date on which such higher pay is drawn, but if in receipt of pay less than the family pension otherwise admissible, the heir will receive the half of such pension in addition to his pay. Should he be subsequently discharged from the service in consequence of ill-health, unfitness not affecting his character, he will be allowed the full pension on the same condition as other heirs not in the service of the state, with reference to the following rule :—No heir is permitted to receive two family pensions or to retain one conjointly with any other pension from Government; the lesser pension must be relinquished. The cases coming under this paragraph should be reported with full particulars to the Pay Examiner, Bengal Command, for orders.

NOTE.—The Government of India, in the Military Department, having decided that Article 527 of the Civil Service Regulations applies to heirs of all native employes of the Military Department who (the heirs) are employed and paid by the state in any Department other than the Military Department, and that the rule in paragraph 33 applies to heirs of all native employes of the Military Department, who (the heirs) are employed and paid by the state in the Military Department.

X.—Declarations regarding employment and re-employment.

34. The rule in the preceding paragraph, and the rules referred to in paragraph 32 should be enforced in the case of all family and special temporary pensioners; but in the case of invalid native officers and wound-injury pensioners, the rules will only be enforced as regards those pensioned in Controller's pension circulars published on and after 1st April 1893.

To give effect to these rules a declaration in M.A. Form 415 *should be required from each of the pensioners concerned and attached as a supporting voucher to the schedule of payments (M. A. Forms 457 and 458).

Receipts of Payments.

35. As payments are made in the presence of the disbursing officer, his initials in the column "Initials of Disbursing Officer" in the disbursement schedules will be deemed sufficient proof of payment. The signature or mark of pensioners on the schedules need not therefore be taken. When a payment exceeds Rs. 20, a receipt stamp is, however, required from each pensioner holding any of the following ranks in Classes I, VII, XIII and XVII: Subadár-Major, Subadár, Resaldar-Major, Resaldár, Naib-Resaldár, Woordí-Major, Resaldar Jamadar and Native Adjutant. Receipt stamps are also required from all pensioners whose

* NOTE.—All pensioners belonging to classes I, VII XIII and XVII, who held ranks other than those specified in this paragraph, are non-commissioned officers and soldiers.

APPENDIX K.—Payment to Native Military Pensioners—(continued).

names are included in the remaining classes, and from heirs receiving the arrears of pension due to the estate of *all* classes of pensioners. Non-commissioned officers and soldiers* in receipt of pensions as such are exempt from the operations of this rule. The stamps should be defaced after being affixed to the schedules.

Recoveries.**I.—Income-tax****II.—Pay Examiner's disallowances.****III.—Fees for issue of duplicate pension certificates.****I.—Income Tax.**

36. All pensions (or pensions together with Order of Merit, Order of British India, or other allowances, or any other income) which amount to or exceed Rs. 500 per annum, or Rs. 41-10-8 per mensem, are liable to income-tax. The net amount of the pension paid will be charged in the appropriate schedule of payment (M. A. Forms 457 and 458) and the amount of income-tax recovered noted in the column provided for the purpose in the schedule.

II.—Pay Examiner's disallowances.

37. A disallowance issued by the Pay Examiner must in all cases be deducted from the next payment made to the pensioner, the short payment only being shown in the schedule. A note showing on what account the deduction is made will be entered opposite the pensioner's name in the column of remarks in the schedule of payment (M. A. Forms 457 and 458), the number and date of the Examiner's objection statement being cited.

III.—Fee for issue of duplicate pension certificates.

38. A fine of one rupee will be levied from each pensioner for the issue of a duplicate pension certificate under the circumstances mentioned in paragraph 39. The fine should be deducted from the first payment made to the pensioner. The short payment should be shown in the schedule (M. A. Form 457 or 458) and the following note entered opposite the pensioner's name in the column of remarks in the schedule:—*Re. 1 recovered, being the fee on account of issue of duplicate pension certificate.*

Issue of duplicate pension certificates.

39. A Treasury Officer is permitted to grant new pension certificates to pensioners in all cases when the original parchment or pension certificates or pension tickets though forthcoming, may be defaced, injured to an extent calling for renewal, or in case the original may be lost, burnt, stolen or not forthcoming. Blank pension certificates can be obtained from the Pay Examiner, Bengal Command.

40. A Treasury Officer is also authorised to grant new pension certificates to pensioners when the available space on the reverse of the parchment and pension certificates and pension tickets, is all filled with entries of particulars of payments (*vide* paragraphs 13 and 14). No fine will, however, be levied in such cases.

NOTE.—When the pension tickets of pensioners of the Madras establishment are required to be renewed, the form used for the corresponding class of Bengal pensioners may be issued.

41. A note of the date of issue should be made in the column of remarks of the Check Register (Bengal Form 345) as follows:—

Duplicate P. C. issued on (date).

42. Old parchment and pension certificates and pension tickets whenever delivered up must be defaced and destroyed.

Classification of pensioners.

43. Military pensioners are divided into the following 19 classes:—

1.—Bengal Combatant.	Each to be posted on a separate sheet of M. A. Form 457.	2.—Bengal family.	Each to be posted on a separate sheet of M. A. Form 458.
4.—Bengal Regimental followers.		3.—Bengal Special Temporary.	
5.—Bengal Departmental followers.		8.—Bombay family.	
6.—Bengal Medical Subordinates.		9.—Bombay Special Temporary.	
7.—Bombay Combatant.		14.—Madras family.	
10.—Bombay Regimental followers.		18.—Suakim family	
11.—Bombay Departmental followers.		19.—Madras Special Temporary.	
12.—Bombay Medical Subordinates.			
13.—Madras Combatant.			
15.—Madras Regimental followers.			
16.—Madras Departmental followers.			
17.—Suakim Combatant.			

* Blank forms to be obtained from the Pay Examiner, Bengal Command.

APPENDIX K.—*Payment to Native Military Pensioners*—(continued.)

44. The pensioners of the 19 classes detailed in the preceding paragraph belong either to the Bengal, Bombay and Madras Establishment. As regards pensioners of the Madras Establishment and Regimental and Departmental followers of the Bengal Establishment pensioned under Civil Rules, the number of the class to which they belong is in every case noted on their pension papers by the Pay Examiner, Bengal Command, by whom they are forwarded to Treasury Officers (*vide* paragraph 5) and nothing further in the way of classification has to be done in their case.

Pensioners belonging to classes 17 and 18 are for the most part already classed in the check registers, and few, if any, pension papers for these classes of pensioners are likely to be sent to treasuries, as these classes include only the pensions granted on account of the Suakim Expedition. In the event of their being sent, the following instructions in the case of Bengal and Bombay Establishment apply:—

To determine the class in which the particulars regarding a newly-admitted pensioner of the Bengal and Bombay Establishment should be entered in the check register on receipt of his or her pension papers (*vide* paragraphs 4 to 8), the first thing to be seen is whether he, or, in the case of a family pensioner, whether the pensioner's husband, father or son, belonged to the Bengal or Bombay Establishment. If this cannot be determined from the descriptive roll, it should be ascertained from the pensioner's pension certificate in which the name of the establishment (Bengal and Bombay) will in most cases be found noted in cases whether the particulars cannot be ascertained from either of those documents (such cases should be very rare), a reference should be made to the Pay Examiner, Bengal Command. The corps, department, &c., in which the pensioner or in the case of a family pensioner, the pensioner's husband, father or son served, which is entered in the descriptive-roll, pension certificate and pension ticket, will also assist Treasury Officers in this respect.

After the establishment (Bengal or Bombay) to which the pensioner belongs has been determined, the next point is to ascertain the particular class of the establishment in which the particulars regarding the pensioner are to be entered. This may be done by the aid of the details given below—

Class I.—Bengal Combatant.

Includes pensions granted for life to Native Officers, soldiers, &c., of corps and batteries of the Bengal Establishment who held the following ranks:—

- (1) Bugle-major and Bugler; (2) dafadār, kote-dafadār, lance dafadār and pay-dafadār; (a) Exception— (3) driver, havildār-major of drivers, havildār of drivers, jamadār Salutri of heavy artillery to be classed under class IV, Bengal Regimental followers. (3) driver, naik of drivers and sardar driver; (4) drum-major and drummer; (5) farrier-major and farrier; (6) fife-major; (7) gunner; (8) havildār-major, havildār, color-havildār, drill-havildār, lance-havildār, pay-havildār and pay and quartermaster-havildār; (9) jamadār; (10) mahaut, assistant mahaut and jamadār mahaut; (11) naik, acting naik, drill-naik and lance-naik; (12) native adjutant; (13) private; (14) resaldār; (15) resaldār-major and resaldār; (16) rifle-man; (17) rough-rider; (18) salutri and assistant salutri, (a) (19) sapper; (20) sepoy and sepoy-musician; (21) shoeing-smith, (b) (22) sawār and camel-sawār; (23) subadār-major and subadār; (24) trooper; (25) trumpet-major and trumpeter; (26) woordi-major, &c., &c.

Class II.—Bengal Family.

Includes pensions granted for life to heirs of Native Officers and soldiers, regimental followers and medical subordinates of the Bengal Establishment who held any of the ranks shown under classes I, IV and VI.

Class III.—Bengal Special temporary.

Includes all pensions not granted for life to (1) men of all ranks who belonged to the Bengal Establishment; (2) to the heirs of such men.

Class IV.—Bengal Regimental Followers.

Includes all pensions not granted for life to followers of corps and batteries of the Bengal Establishment who held the following ranks:—

- (1) Barwallah; (2) bhishitī; (3) bildār; (4) bullock-driver; (5) carpenter and mistri, carpenter; (6) chaudhri; (7) cook or langri; (8) dhobi; (9) duli-bearer and mate duli-bearer; (10) engine-driver; (11) fileman; (12) dremman; (13) googah; (14) grass-cutter and jorawallah grass-cutter; (15) hammer-man; (16) lascar, serang of lascars and tindal of lascars; (17) mochi; * *Vide* notes (a) and (b) (18) mutsuddy; (19) puckalli; (20) saddler; (21) salutri; * (22) shoeing smith or nalband; (23) smith, mate-smith and mistri-smith; (24) sweeper; (25) syce and jamadār syce; (26) tindal; (27) transport driver, dafadār transport-driver and jamadār transport-driver; (28) ward-sweeper; (29) ward-servant; (30) water-carrier; (31) weighman, &c., &c.

APPENDIX K.—*Payment to Native Military Pensioners—(continued).*

Class V.—Bengal Departmental Followers.

Includes pensions granted for life to the following of the Bengal Establishment as well as to their heirs :—

(1) Inferior and menial servants attached to offices connected with the army, such as the office of the Adjutant or Quartermaster General in India, Examiners of Pay, Commissariat, Clothing and Ordnance Accounts, Executive Commissariat Offices, &c., (2) inferior and menial servants and artificers of departments, such as Commissariat, Clothing, Medical, Remount, Ordnance (including arsenals, magazines, depôts and factories), &c. The following is a list of the ranks held by such men :—

(1) Apprentice; (2) armourer-mistri and armourer; (3) assistant boat examiner; (4) ayah; (5) baker, head and mate; (6) bearer, duli-bearer, mate-bearer, office bearer, palki-bearer, sardar-bearer; (7) bellowsman; (8) bhanghy walla; (9) bhishti, hand-bhishti and sardar-bhishti; (10) beldâr; (11) blacksmith, mistri and blacksmith; (12) book binder; (13) brazier-mistri and brazier; (14) bullock-driver, dafadâr of bullock-drivers and jamadâr of bullock-drivers; (15) butcher, head and ordinary; (16) camel-driver, dafadâr of camel-drivers and jamadâr of camel-drivers; (17) carpenter-mistri and carpenter; (18) chaukidâr; (19) chukler-mistri and chukler; (20) chaprâsi; (21) churrundar; (22) composition-maker; (23) compounder; (24) cook and sardâr-cook; (25) coolie, engine-coolie, ladder-coolie, mate-coolie, and water-coolie; (26) cooper-mistri and cooper; (27) currier-mistri and currier; (28) daftri; (29) dandi; (30) darwân; (31) distributor; (32) dog-killer; (33) donkey-driver, dafadâr of donkey-drivers and jamadâr of donkey-drivers; (34) elephant coolie, elephant jamadâr and elephant mahaut; (35) engine-driver; (36) farash; (37) fileman; (38) fireman; (39) flour-dresser; (40) gardener; (41) hammerman; (42) havildâr; (43) herdsman, head and ordinary; (44) jamadâr; (45) khalasi; (46) khidmatgar; (47) kneader; (48) labourer; (49) lascar, jamadâr of lascars, sardâr of lascars and tindal of lascars; (50) lithograph printer; (51) mahaut and mahaut's coolie; (52) mali; (53) manji and mate manji; (54) marksman; (55) mehter; (56) mehtrani; (57) mistri; (58) mallah; (59) moorda-farash; (60) muleteer, dafadâr of muleteers and jamadâr of muleteers; (61) oilman; (62) orderly, mule-orderly and camel-orderly; (63) packer and packerman, and head packer; (64) painter mistri and painter; (65) palan-maker; (66) peon and jamadâr of peons; (67) percussion-cap composition loader; (68) pony-driver, dafadâr of pony-drivers and jamadâr of pony drivers; (69) porter, mate-porter and sardâr-porter; (70) record-supplier; (71) rum-measurer; (72) sack-maker; (73) saddler; (74) sail-maker mistri and sail maker; (75) salutri; (76) sawyer; (77) sepoy; (78) shepherd, head and ordinary; (79) shoeing smith; (80) sikligar-mistri and sikligar; (81) silkman; (82) sarkar; (83) sardâr; (84) smutter-man; (85) sawâr, camel-sawâr, mule-sawâr and shooter-sawâr; (86) stoker; (87) stone dresser; (88) store accountant and assistant store-accountant; (89) sarwan; (90) sweeper, jamadâr-sweeper, mate sweeper, nightsoil sweeper and sardâr sweeper; (91) tailor; (92) tanner-mistri and tanner; (93) tinman; (94) tinsmith; (95) topman; (96) trimmer and lamp-trimmer; (97) turner-mistri and turner; (98) ward-servant; (99) washerman; (100) weighman; (101) wood-lifter, &c., &c.

Class VI.—Bengal Medical Subordinates.

Includes pensions granted for life to (1) Senior Hospital Assistants; (2) Hospital Assistants; and (3) Sub-Hospital Assistants of the Bengal Establishment.

Class VII.—Bombay Combatants.

Include pensions granted for life to native officers, soldiers, &c., of corps and batteries of the Bombay Establishment who held the following ranks :—

(a) Exception—
Salutri of Heavy Artillery to be classed under class X, Bombay Regimental followers.

(b) Exception—
Shoeing-smith or nâlband of British Cavalry regiment mountain batteries and heavy batteries of Royal Artillery to be classed under class X, Bombay Regimental followers.

(1) Bugle-major and bugler; (2) dafadâr, kote-dafadâr, kote-dafadâr-major, pay dafadâr and quartermaster-dafadâr; (3) driver, havildâr-major drivers, havildâr of drivers, jamadâr-driver, naik of drivers and sardâr-driver; (4) drum-major and drummer; (5) farrier-major and farrier; (6) fife-major and fifer; (7) gunner; (8) havildâr-major, havildâr, color-havildâr, drill havildâr, lance-havildâr, pay and quartermaster-havildâr; (9) jamadâr; (10) mahaut, assistant mahaut and jamadâr mahaut; (11) naik, acting naik, drill naik and lance naik; (12) native adjutant; (13) private; (14) resaldâr; (15) resaldâr-major and resaldâr; (16) salutri (a), (17) sapper; (18) sepoy and sepoy musician; (19) shoeing-smith (b), (20) sawâr and camel-sawâr; (21) subadâr-major and subadâr; (22) trumpet-major and trumpeter; (23) woordi-major, &c., &c.

APPENDIX K.—Payment to Native Military Pensioners—(continued).*Class VIII.—Bombay Family.*

Includes pensions granted for life to heirs of native officers and soldiers, regimental followers and medical subordinates of the Bombay Establishment, who held any of the ranks shown under classes VII, X and XII.

Class IX.—Bombay Special Temporary.

Includes all pensions not granted for life to (1) men of all ranks who belonged to the Bombay Establishment; (2) to the heirs of such men.

Class X.—Bombay Regimental Followers.

Includes pensions granted for life to followers of corps and batteries of the Bombay Establishment who held the following ranks :—

(1) Barwallah; (2) bellows-boy; (3) bhishti and halalkore-bhishti; (4) bildār; (5) bullock-driver; (6) carpenter and mistri-carpenter; (7) cook or langri; (8) chaudhri; (9) engine-driver; (10) fileman; (11) fireman; (12) flagman; (13) grass-cutter; (14) guide, head, private and second; (15) halalkore; (16) hammer-man; (17) lascar, serang of lascars and tindal of lascars; (18) mochi; (19) mutsaddi; (20) puckalli; (21) saddler and head saddler; (22) salutri; * (23) shoeing-smith* or nālband; (24) smith, head smith and mistri-smith; (25) sweeper and ward sweeper; (26) syce and jamadār-syce; (27) transport-driver, dafadār transport drivers and jamadār transport-drivers; (28) ward-servant; (29) water carrier; (30) weighman or peon, &c., &c.

**Vide* notes (a) and (b) under details of class VII, Bombay Combatants.

Class XI.—Bombay Departmental Followers.

Includes pensions granted for life to the following of the Bombay Establishment as well as to their heirs:—

(1) Inferior and menial servants attached to offices connected with the army, such as office of the Examiners of Pay, Commissariat, Clothing and Ordnance Accounts, Executive Commissariat offices, &c.

(2) Inferior and menial servants and artificers of departments, such as Commissariat, Clothing, Medical, Ordnance (including arsenals, magazines, depôts and factories), &c. The following is a list of the ranks held by such men :—

(1) Armourer-mistri and armourer; (2) baker, head and mate; (3) bearer, duli-bearer, mate bearer and sardār-bearer; (4) bellowsman; (5) bhishti and hand bhishti; (6) blacksmith mistri and blacksmith; (7) boy; (8) brazier-mistri; (9) bullock-driver, dafadār of bullock-drivers and jamadār of bullock-drivers; (10) butcher, head and ordinary; (11) camel-driver, dafadār of camel-drivers and jamadār of camel-drivers; (12) carpenter and carpenter mistri; (13) chaukidār; (14) coolie; (15) cooper; (16) dhobi or washerman; (17) donkey-driver, dafadār of donkey-drivers and jamadār of donkey-drivers; (18) daftari; (19) elephant coolie, elephant-jamadār and elephant-mahaut; (20) engine-driver; (21) fileman; (22) firer; (23) fitter; (24) foreman; (25) farrash; (26) furnace man; (27) halalkore; (28) hamal; (29) hammer-man; (30) havaladār; (31) herdsman, head and ordinary; (32) issuing mistri; (33) kneader; (34) labourer; (35) lamp lighter; (36) lascar, fire-engine lascar, sardār of lascars and tindal of lascars; (37) leather-worker (chuckler); (38) marker; (39) mistri; (40) mochi; (41) muced-dum; (42) muleteer, dafadār of muleteers and jamadār of muleteers; (43) packer; (44) painter mistri and painter; (45) palan-maker; (46) peon and jamadār of peons; (47) pony-driver-dafadār of pony-drivers and jamadār of pony-drivers; (48) pressman; (49) ramusi; (50) rum-measurer; (51) saddle and pannel-maker; (52) saddler; (53) sail-maker-mistri and sail-maker; (54) salutri; (55) sawyer; (56) shepherd, head and ordinary; (57) shoeing-smith; (58) stoker; (59) sarwan; (60) sweeper and latrine-sweeper; (61) tailor; (62) trimmer; (63) turncock; (64) usbar; (65) voucher-keeper; (66) washerman; (67) watchman; (68) weighman; (69) workman, &c., &c.

Class XII.—Bombay Medical Subordinates.

Includes pensions granted for life to (1) senior Hospital Assistants; (2) Hospital Assistants, and (3) Sub-Hospital Assistants of the Bombay Establishment.

45. No alteration, although it may appear to be in accordance with the instructions contained in the preceding paragraph, should be made in the classification of pensioners already borne on the check-register without instructions from the Pay Examiner.

APPENDIX K.—*Payment to Native Military Pensioners*—(continued).

Accounts.

I.—Preparation of the schedules of payment. | II.—Treasury accounts.

(M. A. Forms 457 and 458).

I.—Preparation of the schedules of payment (M. A. Forms 457 and 458).

46. The schedules of payments are in two forms, M. A. Form 457 for retired compensation, invalid and wound pensioners, and M. A. Form 458 for family pensions. The payments should be posted in the appropriate one of these two forms, as they are made from day to day, *vide* paragraphs 13 and 14.

47. As the classification of pensioners under the 19 classes detailed in paragraph 43 is of the utmost importance for the purposes of compilation of the payments under their proper heads of account in the Military Account Departments, disbursing officers are particularly requested to prepare the disbursement schedules (M. A. Forms 457 and 458) according to those classes, *rendering a separate schedule for each class*. In the check register the pensions are arranged according to classes. There should, therefore, be no difficulty in determining in which of the several sheets of payment schedules in use the entries for each pensioner who appears to receive payment should be made.

48. General numbers of all pensioners should be correctly stated in disbursement schedules; regimental numbers should never be shown, and in cases where Madras and Bombay pensioners have been re-numbered in Bengal, the Bengal number should be shown.

NOTE.—The former practice of registering the rolls of the pensioners of the Bombay and Madras army electing to be paid in the Bengal Command and assigning fresh numbers to them has been discontinued.

49. The following certificate, printed at the end of M. A. Forms 457 and 458 should be signed by the Treasury Officer :—

“ I do hereby certify that the pensioners, whose names appear in this schedule, with the exception of those who were authorized to receive their pensions through their agents, or who were paid by remittances, were actually paid in my presence after minute examination of each individual with the check-register, and that, whenever there was any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merits of the claim.

I do further certify that special steps have been taken for identification of pensioners whose age exceeds 70 years.”

50. A reference is requested in this connection to paragraphs 13, 21, 35, 36, 37,* 41, 59 and 60.

*NOTE.—A note similar to that referred to in this paragraph should be made in the disbursement schedules when the Pay Examiner authorizes payment of an amount short paid.

51. The following documents accompany the disbursement schedules (M. A. Forms 457 and 458) :—

- (a) The descriptive-roll or the disbursing officer's copy of the pension certificate together with the slip containing the thumb impression of each pensioner pensioned on or after 1st January 1898 (*vide* paragraph 9) and last pay certificate [*vide* paragraph 13 (ii) and (v)] of each new pensioner whose stipend has been charged in the schedules.
- (b) The parchment or pension certificate or pension ticket of each deceased pensioner whose arrears of pension have been adjusted (see paragraph 30).
- (c) Acquittance-rolls (M. A. Form 460) of pensioners paid by remittances (*vide* paragraph 20).
- (d) Extracts from the check registers on account of pensioners transferred from another treasury (*vide* paragraphs 59 and 60).
- (e) Declarations obtained from pensioners referred to in paragraph 34.
- (f) Widowhood and non-marriage certificate (*vide* paragraph 17).

52. All supporting vouchers to a schedule (M. A. Forms 457 and 458) should be numbered in a consecutive series for each treasury for each list of payments; a list of these vouchers should accompany the schedule, and the number of the supporting voucher should be cited against the payment which it supports, and the vouchers themselves securely attached to the schedules they accompany.

APPENDIX K.—Payment to Native Military Pensioners—(continued).

53. When payment for any period is withheld under special instructions, or in accordance with any rule, the correspondence or the rule in accordance with which withheld should be cited in the remark column of the schedule, which should also show the period for which withheld.

II.—Treasury Accounts.

54. Military pensioners will be paid by the treasurer in the presence of the Treasury Officer. The treasurer therefore requires no order for each payment. The payments as made should be entered by the treasurer on a separate sheet of paper and initialled by the Treasury Officer, and the total thereof carried into the cash book.

55. The sum of the daily totals in the disbursement schedules (Forms 457 and 458) should be entered in the column for "Miscellaneous Payments" in the schedule of Military payments, Bengal (Form 67, Civil Account Code, 5th Edition) and the total made in the latter schedule should be carried into the cash book.

56. Office copies of disbursement schedules should be written up daily in Form 67, C. A. C. (5th Edition), the names and other particulars of pensioners being arranged according to classes. Income-tax deductions should also be noted. On the 10th and last day of the month, the amount columns of the schedule (M. A. Forms 457 and 458) should be totalled, and the total amount of each schedule, which should be numbered for reference, entered in one line in the Schedule of Military Miscellaneous Payments (Form 67, C. A. C., 5th Edition) to be submitted to this office, each entry being supported by appropriate vouchers in M. A. Forms 457 and 458 only.

Transfer of pensions.

57. Pensioners leaving their paying stations temporarily and residing at other stations within the Bengal Command, may, if they so desire, be paid at those stations by postal money order, or otherwise without any cost to the State. Remittance Transfer Receipts will not be issued in such cases.

58. Transfers of the payment of pensions from one station to another in the Bengal Command are permitted when the pensioners desire to receive their pensions permanently or for a lengthened period at a station other than that which they have hitherto been paid. On receipt of a pensioner's application for transfer, careful enquiries are to be instituted as to the grounds on which the application is made. If the Treasury Officer is satisfied that the requests of the pensioner is deserving of consideration, he will effect the transfer in the manner indicated in the following two paragraphs. The Treasury Officer should, however discourage as much as possible these transfers, rejecting all such as are not founded on good grounds.

I.—TRANSFER FROM ONE TREASURY TO ANOTHER IN THE BENGAL COMMAND UNDER THE CONTROL OF THIS OFFICE.

59. When an application is made for the transfer of the payment of a pension from one treasury to another in the Bengal Command and under the control of this office, an extract, from the check register (printed forms of which can be obtained from the Pay Examiner) showing the description of the pensioner and the latest date up to which payment has been made, together with the slip containing the thumb impression of the pensioner on record in the treasury [*vide* paragraph 12 (i)] should be sent to this office with a requisition for the transfer. On receipt of these documents, the extract in column 9 of which as full detail as possible should be entered, will be sent together with the slip containing the thumb impression of the pensioner to the officer in charge of the treasury to which the pension is to be transferred to enable him to complete his check register, and he will be authorized to disburse the pension. The Treasury Officer should note in the schedule of payments (M. A. Forms 457 and 458) the name of the treasury from which the pension has been transferred, when the first payment is made, attaching the extract as a supporting voucher to the schedule, the slip being retained for the record in the treasury.

II.—TRANSFER FROM A TREASURY IN THE BENGAL COMMAND TO ANOTHER TREASURY IN THE SAME COMMAND, BUT NOT UNDER THE CONTROL OF THIS OFFICE OR TO A STATION IN ANOTHER COMMAND OR ACCOUNT.

60. When an application is made for the transfer of the payment of a pension from a treasury in the Bengal Command to another treasury in the same Command, but not under the control of this office, or to a station in another Command or account, the extract from the check-register, together with the slip containing the thumb impression of the pensioner referred to in the preceding paragraph, should be sent to the Pay Examiner, Bengal Command, with a requisition for the transfer, with a view to the transfer being effected by him

APPENDIX K.—Payment to Native Military Pensioners—(concluded).

in a similar manner to that prescribed above. If the transfer is to a treasury in the Bengal Command, the Treasury Officer should note in the remark column of the disbursement schedule (M. A. Forms 457 and 458) when the first payment is made, particulars regarding the treasury from which the pension has been transferred, and the number and date of the Examiner's letter authorizing the transfer, attaching the extract as a supporting voucher to the schedule, and retaining the slip for record in the treasury.

Report of casualties by death, transfer, &c.

61. Whenever a native military pensioner in receipt of Order of British India allowance, Order of Merit pay, or annuity, fails to present himself to receive his pension, allowance, pay or annuity, enquiries should be instituted to ascertain whether he is living or not. In case of the demise of such a pensioner being ascertained, a report of the occurrence should be made to the Pay Examiner, Bengal Command, as early as possible.

Quarterly return of casualties by death and changes of address.

62. Immediately on receipt of information of the death of a Native Military Pensioner of any class, whether combatant or non-combatant, exact date of death should be ascertained in communication with the local authorities and at once intimated in P.B.F. 403 by the Treasury Officer to the Pay Examiner, Bengal Command, after the necessary entries have been made in the check registers kept in the treasury.

NOTE.—The above statement is not required as regards pensioners residing in Nepal.

Annual Return of Mortality among Native Military Pensioners.

64. Not later than 15th April returns of Native Military Pensioners in Code Form 40A, prepared in accordance with the procedure laid down in Article 348 of the Code, should be sent annually to the Pay Examiner, Bengal Command.

65. Two sets of returns should be prepared, one for pensioners belonging to classes V, XI, and XVI, and headed "Return of Civil Pensioners of the Military Department paid at the Treasury during the official year 19 " , and the other for the remaining classes of Military Pensioners mentioned in rule 43, *ante*.

66. As Native Military Pensioners are removed from the pension list after an absence of three years from periodical payments, the words "three years" should be substituted for "six months" in heading 12 of Code Form No. 40A.—(No. 10 of 1898.)

67. Statements of casualties by death and changes of residence among Native Military Pensioners should be preserved for a period of five years.

APPENDIX L—(See Standing Order No. 222).

LIST OF REGISTERED FORMS.

Number of form on register.	Name or description.
REGISTERS, BOOKS, &c., KEPT IN TREASURIES.	
BOOKS AND MISCELLANEOUS FORMS.	
1	Cash Book (Code Form 35).
2	Daily Cash Account of Sub-treasuries (English).
3	Cash Book of Tahsil Treasuries (bi-lingual).
3A.	Cash-book of Khariz-az-Siaba items (bi-lingual).
4	Ditto Tahsil Treasuries (English and Hindi) Kumaun.
4A.	Ditto (English and Hindi) Kumaun.
5	Accountant's Daily Balance Sheet (Code Form 37).
6	Treasurer's Daily Balance Sheet (bi-lingual) (Code Form 38).
7	Ditto (English and Hindi) Kumaun.
8	Check Register of Bills Payable (Code Form 53).
9	Register of orders for payment of Civil Court Deposits.
10	Register of Pension Payment Orders (Code Form 39).
11	Register of enfaced Promissory Notes (Code Form 21).
12	Register of Promissory Notes presented for renewal, consolidation, or division.
13	Small Silver and Copper Coin Dépôt Book (Code Form 79).
14	Pass Book of Public Works Department (Code Form 63).
14A.	Ditto Telegraph Department.
15	Register of orders on Sub-treasuries issued and adjusted (Code Form 44).
16	Register of Stock Certificates on which interest is payable (Code Form 28).
17	Register of interest orders on stock certificates (Code Form 29).
18	Register of receipts on account of the sale of tickets to pilgrims on behalf of Thomas Cook and Sons.
19	Register of Government securities deposited for safe custody (Code Form 68).
20	Register of power-of-attorney, probates, certificates, &c (Code Form 26).
21	Register of Currency Notes received and issued (Code Form 81).
22	Check Register of Transfer Payment.
23	Register of Retrenchments.
23A.	Stock Register of Stamps, Part I (General and Non-judicial).
23B.	Ditto Part II (Judicial).
23C.	Ditto Part III (Postage).
23D.	Ditto Part IV (Telegraph).
23E.	Register of Padlocks.
23F.	Register of adjustment of advances drawn from Bank of Bengal for payment to Native Military Pensioners.
23G.	Register of counterfeit coins.
23H.	Register of fraudulently altered coins.
23I.	Register of Gazetted Officers.
23J.	Chest-book.
REGISTERS—RECEIPTS.	
24	Land Revenue (Code Form 36).
25	Stamps and Commissions paid on sales thereof.
26	Excise.
27	Provincial Rates (Oudh).
28	Incorporated Local Funds.
29	Assessed Taxes.
30	Registration.
30A.	Register of collections of the Registration Department by different Sub-Registrars.
31	Interest on Loans and Advances.
32	District Board (Receipts and Payments).
33	Law and Justice.

APPENDIX L.—*List of Registered Forms—(continued).*

Number of form on register.	Name or description.
REGISTERS, BOOKS, &c., KEPT IN TREASURIES.	
REGISTERS—RECEIPTS—(<i>concluded</i>).	
34	Jails.
35	Police.
36	Education (Provincial).
37	Medical (Provincial).
38	Scientific and other Minor Departments.
39	Stationery and Printing.
40	Miscellaneous (Provincial).
41	Owner's rate.
42	Civil Works (Provincial).
43	Cantonment Fund (receipts and payments).
44	Town Fund (receipts and payments).
45	Ditto (daily receipts and payments).
46	Excluded Local Funds.
47	Deposits (Code Form 41).
48	Personal Deposits (receipts and payments) (Code Form 42).
49	Subsidiary register of ditto.*
50	Personal Deposits (daily receipts and payments) (Code Form 43).
51	Municipal Fund (receipts and payments) showing balance after each transaction.
52	Municipal Fund (daily receipts and payments).
53	Advances Recoverable.
54	Cash and Departmental Remittances.
55	Bills Issued (Code Form 49).
56	Northern India Salt (Code Form 59).
56A.	Bombay Salt (Code Form 59A).
57	Post-office (receipts and payments).
58	Telegraph (receipts and payments).
59	Military Department (Code Form 65).
60	Public Works Department (Code Form 64).
61	Irrigation Department.
62	Forest Department (Code Form 60A).
63	Register of uncurrent coins.
64	Ditto sovereigns and half-sovereigns reduced below the current weight by fair wear and tear.
REGISTERS—PAYMENTS.	
67	Refunds.
68	Málikána payments.
69	Salary and Travelling Allowance of Gazetted Officers.
70	Forest Department (Code Form 60B).
72	Incorporated Local Funds.
73	Pensions (Territorial and Political).
74	Ditto (Superannuation).
74A.	Calcutta Police Superannuation Fund.
75	Haq Lambardári and Patwári fees on collections of $\frac{\text{owners' rates.}}{\text{occupiers'}}$
76	Excluded Local Funds.
77	Deposits (Code Form 30).
78	Advances Recoverable.
79	Cash and Departmental Remittances.
80	Bill Paid—Local (code Form 54).
81	Bills Paid—Foreign (Code Form 55).
82	Interest on $3\frac{1}{2}$ per cent. Government Promissory Notes (Code Form 24.)
83	Interest on other Loans (Code Form 24).
84	Survey, Northern India Salt, Horse-breeding and Meteorological Departments.
85	Wasika Pensions (Lucknow).
86	Military Department—Cheques and Transfer Receipts (Code Form 66).
87	Ditto Miscellaneous Payments (Code Form 67).

* For districts in which there is a branch of the Bank of Bengal.

APPENDIX L—List of Registered Forms—(continued).

Number of form on register.	Name or description.
REGISTERS—PAYMENTS—(concluded).	
88	Public Works Department (Code Form 62).
88A.	Telegraph Department (Code Form 62).
89	Pensions derived from the old Military, Orphan and Medical Funds:
ACCOUNTS AND RETURNS SENT TO THE ACCOUNT- ANT-GENERAL'S OFFICE.	
RECEIPTS.	
94	Cash account.
RECEIPT SCHEDULES.	
95	General Revenue and Provincial Services.
96	Incorporated Local Funds.
97	District Boards (receipts and payments).
98	Cantonment Funds (receipts and payments).
99	Excluded Local Funds.
100	Town Fund (receipts and payments).
101	Deposits (Code Form 32.)
102	Personal Deposits (receipts and payments) (Code Form 45).
103	Municipal Fund (receipts and payments).
104	Advances Recoverable.
105	Cash and Departmental Remittances.
106	Bills Issued—Local (Code Form 51).
107	Ditto Foreign (Code Form 52).
108	Northern India Salt (Code Form 59).
108A.	Bombay Salt (Code Form 59A).
109	Military Department (Code Form 65).
110	Public Works, Irrigation, Railway Branch, Post-office and Telegraph Departments.
111	Interest on Loans and Advances.
112	Forest Department (Code Form 60A.)
PAYMENTS.	
117	List of Payments.
PAYMENT SCHEDULES.	
118	Salary and Travelling Allowance of Gazetted Officers.
119	Incorporated Local Funds.
120	Refunds.
121	Forest Department (Code Form 60B).
122	Pensions (Territorial and Political).
123	Ditto (Superannuation).
123A.	Calcutta Police Superannuation Fund.
124	Haq Lambardári and Patwári fees on collections of $\frac{\text{owners' rates}}{\text{occupiers' rates}}$.
125	Málikána Allowances.
126	Excluded Local Funds.
127	Deposits (Code Form 30).
128	Advances Recoverable.
129	Cash and Departmental Remittances.
130	Bill Paid—Local (Code Form 54).
131	Ditto Foreign (Code Form 55).
132	Interest on $3\frac{1}{2}$ per cent. Government Promissory Notes (Code Form 24).
133	Survey, Northern India Salt, Horse-breeding Operations, and Meteorological Departments.

APPENDIX L—List of Registered Forms—(continued).

Number of form on register.	Name or description.
PAYMENT SCHEDULES—(concluded).	
134	Wasika Pensions (Lucknow).
135	Military Department—Cheques and Transfer Receipts (Code Form 66).
136	Ditto Miscellaneous Payments (Code Form 67).
137	Public Works Department.
138	Postal Department.
139	Telegraph Department.
139A.	Ditto against Letter of Credit.
140	Pensions derived from the old Military, Orphan and Medical Funds.
MISCELLANEOUS RETURNS.	
142	Statement showing movement of Gold.
143	Return of silver coins cut or broken on account of being reduced in weight.
144	Return of counterfeit coins.
145	Statements of receipts and issues of sovereigns and half-sovereigns.
146	Cash Balance Report (C. A. Code, 18—329 to 334).
147	Ditto (English and Hindi) Kumaun.
148	Resource Estimate (C. A. Code, 31—638).
149	Annual Mortality return of pensioners (Code Form 40A).
150	Statement of arrears of pension (C. S. R., Article 957).
151	Lapsed Pension Report [C. S. R., Article 959 (c)].
152	Quarterly statement of receipt and issue of Currency Notes (Code Form 82).
153	Small Silver and Copper Coin Estimate (Code Form 80.)
154	Memorandum of Small Silver and Copper Coin Dépôt payments.
155A.	Memorandum to be placed in Treasury bags.
156	Annual statement of Municipal Fund receipts and payments.
157	Memorandum of closing balance of Treasury.
158	Abstract account of receipts and payments of Treasuries (C. A. Code, 18—328).
159	Fine statement.
159A	Collection of Mutation Fines.
160	Plus and Minus Memorandum.
161	List of Vouchers sent with the list of payments.*
162	List of Lapsed Deposits (Code Form 32A).
163	Statement of Registration receipts and charges.
164	List of the monthly receipts of the Northern India Salt Department (Code Form 58).
166	Return of copper coin of the coinages before 1835 withdrawn (Code Form 78).
167	Covering list of Civil Court Deposit repayment vouchers (C. A. Code, Art. 258, note 1)
168	Clearance Register of deposits received (Code Form 32)
169	Plus and Minus Memoranda of Deposits (C. A. Code, Art. 369).
169A	Census Returns.
TREASURY VOUCHER FORMS.	
170	Miscellaneous payments (bi-lingual).
171	Commission on sale of stamps.
172	Territorial and political pensions paid.
172A.	Pension Bill of Political Pensioners in charge of Political officers.
173	Superannuation pension paid.
174	Remittance charges.
175	Advance to sepoys.
176	Interest on Government Promissory Notes (Code Form 22).
177	Discount on sale of Stamps and Postage Stamps paid at the Bank of Bengal. †
178	Pensions paid (consolidated receipts) (Code Form 40).
179	Compensation payment for land taken up (C. A. Code, Appendix C, Form C) (Bound in books containing 100 forms).
180	Compensation Payment for land taken up by transfer credit to Civil Court Deposit (C. A. Code, Appendix C, Form D).
180A.	Ditto ditto ditto. to Revenue Deposit (C. A. Code, Appendix C, Form E).

* Office copies of these returns should not be kept.

† For districts in which there is a branch of the Bank of Bengal.

APPENDIX L—List of Registered Forms—(continued).

Number of form on register.	Name or description.
TREASURY VOUCHER FORMS—(concluded).	
181	Advance for payment of award under the Land acquisition Act (C. A. Code, Appendix C, Rule 14).
182	Compensation payment for land taken up—Consolidated receipts (C. A. Code, Appendix C, Form CC).
PAYMENT ORDER FORMS.	
185	Payment. order on tahsils.
186	Ditto (Kumaun).
TREASURY RECEIPT FORMS.	
187	For cash remittances.
188	For money received (C. A. Code, 18—308).
190	For purchase of service labels (C. A. Code, 6—80, note 3, and 18—308, note 4).
191	For remittance of Salt Department—consolidated.
193	For remittances of the Military Department (C. A. Code, 25—471).
194	For Forest Remittances.
TREASURY ACKNOWLEDGMENT FORMS.	
197	For halves of currency notes.
198	For fraudulently altered coins—Calcutta Mint.
200	For cash remittances.
201	For Promissory Notes received from Agent, Bank of Bengal, for payment of interest.
202	For Promissory Notes received from Agent, Bank of Bengal, for renewal, &c.
203	For Promissory Notes received from Bank of Bengal, Calcutta.
204	Receipt for Government securities deposited under Articles 506 and 507, C. A. C.
TREASURY INVOICE OR CHALAN FORMS.	
206	For money paid into the Treasury (C. A. Code, 1—3).
207	For money paid into the Bank of Bengal.*
208	For cash remittance to other Treasuries.
209	For cashing bills of officers at a distance from the Treasury.
210	For uncurrent coins despatched (Code Form 76).
211	For Currency Notes sent to other Treasuries (Code Form 85).
211A.	Slips to be attached to each bundle of currency notes,
212	For fraudulently altered coins to Calcutta Mint.
TREASURY ADVICE FORMS.	
213	Advice for cash remittances.
214	Consolidated advice sent to Northern India Salt officers. (Code Form 58A).
215	Advice list of Remittance Transfer Receipts issued by the Bank.
216	Advice list of bills drawn (Code Form 50).
217	Daily advice of cash balance.*
218	Advice of Renewal, Sub-Division or Consolidation fee of Government Promissory Notes (Code Form 25).
219	Advice list of despatch of halves of currency notes.
TREASURY CERTIFICATE FORMS.	
220	Last Pay Certificate (Civil) (Appendix No 3 of the C. S. R.).
221	Certificate of Public service Transfer receipt.†
222	Potdárs' remittance certificate (Code Form 84 B).
223	Certificate to accompany foreign circle notes.

* For districts in which there is a branch of the Bank of Bengal,

† To be supplied to the Bank of Bengal, Allahabad only.

APPENDIX L.—*List of registered forms—(continued).*

Number of form on register.	Name or description.
TREASURY LETTER FORMS.	
224	Letter forwarding Government Promissory Notes to the Agent, Bank of Bengal, for safe custody.
225	Letter forwarding Government Promissory Notes to the Secretary and Treasurer, Bank of Bengal, Calcutta, for renewal, consolidation, &c.
226	Letter forwarding Promissory Notes for change of Treasury in the enfacement of payment of interest.
227	Letter returning Promissory Notes (duly enfaced for payment of interest or renewal) to the owners.
228	Red docket for remittance purposes
OBJECTION FORMS.	
229	Objection to payment of bills. Memorandum of—
230	Objection statement. Treasury office copy of—
231	Ditto Extract from—for information of drawing officers.
MISCELLANEOUS TREASURY FORMS.	
232	Memorandum for exchange of currency notes.†
233	Report of transfer of charge of a Treasury.
234	Requisition for small silver and copper coins.
235	Indent for currency notes.
236	Indent for Supply Bill and Remittance Transfer Receipt forms (Code Form 56‡).
237	Requisition for correction of accounts.
238	Indent for Forms.*
239	Report of making over charge (C.A. Code, 4—47).
240	Specimen of Treasury Officer's signature on transfer of charge (C. A. Code, 21—386)
241	Guarantee for payment of bills lost.
242	Paper of instructions to be given to Police Officer in charge of a remittance by rail.
243	Statement of payments made to sepoys on leave.
244	Authority for payment of interest on, and for renewals of Government Promissory Notes held by joint holders (Code Form 23).
245	Statement showing amount deposited in Treasuries on account of Government Book Depôt.
246	Statement showing amounts deposited in Treasuries on account of Government Press under "Stationery and Printing."
247	Return of receipt and issues of uncurrent silver coin.
248	Rules for the verification of Treasury cash balances, Article 329 (1) of the C. A. C.
249	Credit notes for conveyance of Government Treasure.
BILL FORMS.	
SALARY BILLS.	
250	Gazetted officers (Code Form 1).
251	Tahsildár, Hospital Assistant or Native Doctor, Excise Inspector and Inspector of Police.
252	Allowance bill for inspection of factories.
254	Establishment (full sheet) (Code Form 6).
254A	Ditto arrear pay, &c.
255	Ditto (half sheet) Code Form 6).
255A	Ditto arrear pay, &c.
257	District Police establishment, Civil.
257A	Ditto Armed and Miscellaneous.
258	Municipal, Town and Cantonment Police establishment.
259	Acquittance roll.

* This form is supplied by the Superintendent, Government Press, United Provinces, in the month of October each year and should not therefore be included in the indent.

† To be supplied to the Agent, Bank of Bengal Allahabad only.

APPENDIX L—*List of Registered Forms—(continued).*

Number of form on re- gister.	Name or description.
TRAVELLING ALLOWANCE BILLS.	
261	Gazetted Officers (Code Form 2).
262	Ministerial Officers (abstract) (Code Form 9).
263	Ditto (detailed).
264	Survey Officers.
CONTRACT CONTINGENT BILLS.	
265	Contract Contingent bill of Collector.
266	3, Land Revenue (Contract grant).
266A	Contract Contingent Bill of Joint Heads of Collector and Magistrate.
267	6, Stamps (Contract grant).
268	7, Excise (Contract grant).
269	12, Registration (Contract grant).
270	15, Post Office (Contract grant).
271	18, General Administration (Contract grant).
272	Ditto (Contract grant of His Honour the Lieutenant-Governor).
273	19A, Law and Justice, Courts of Law (Contract grant).
273A	Contract Contingent bill of Magistrate.
274	19B, Law and Justice, Jails (Contract grant).
275	20, Police (Contract grant).
276	22, Education (Contract grant).
276A	23, Ecclesiastical (Contract grant).
277	24, Medical (Contract grant).
278	25, Political, 30, Stationery and 32, Miscellaneous, Special (Contract grant).
279	26, Scientific (Contract grant).
280	45, Civil Works (Contract grant).
281	
282	
283	
284	
REGULAR CONTINGENT BILLS.	
285	Contingent charges regulated by scales.
286	Contingent charges previously Countersigned.
287	Refunds of Revenue (Form No. 13, C A. Code).
288	Revenue Department (requiring no countersignature).
289	Government Estates.
290	Survey and Settlement Department.
290A	Cost of erecting boundary pillars.
291	Survey Department (3—Land Revenue, Local.)
292	Fully vouched bill of Heads of Departments.
293	Contingent Bill of Private Secretary to His Honour the Lieutenant-Governor.
295	Jail Department.
296	Magistrate's Lock-up.
299	Medical Department (Provincial).
300	Political Department.
301	Experimental Farms.
303	Horse-breeding operations, United Provinces and Réjputána.
304	Bill for fees to Veterinary Practitioners.
305	Miscellaneous charges (non-contract grant).
306	Contingent charges requiring no countersignature.
307	Other Departments.
308	Town Fund (requiring no countersignature).
309	Police Remount. (Fully vouched bill).
310	
311	
312	

APPENDIX L.—*List of registered forms—(continued).*

Number of form on register.	Name or description.
DETAILED CONTINGENT BILLS.	
313	Government Estate.
314	Survey and Settlement.
315	Survey Department.
319	Jail Department.
320	Magistrate's Lock-up.
323	Medical Department (Provincial).
324	Political Department.
325	Experimental Farms.
326	Horse-breeding operations, United Provinces and Rājputāna.
327	Miscellaneous charges.
328	Other Departments
330	
331	
332	
MISCELLANEOUS BILLS.	
333	Grant-in-aid.
333A	Ditto to Dispensaries.
335	Special grant-in-aid.
337	Scholarship.
338	Ditto (European Schools).
MISCELLANEOUS FORMS.	
339	Address labels of parcels sent to Treasury Officer by the Bank.
340	Last pay and charge of certificate of ministerial officers.
341	Absentee statement (Code Form 7).
342	Health certificate (C. A. Code, 5-61).
343	Register of contingent charges (Code Form 10).
344	Result statement showing the comparison of the returns of the Accountant-General and those of local officers rendered to Divisional Commissioners.
345	Invoice of countersigned bill.
346	Application for pension or gratuity (Form No. 25, C. S. R.)
347	Application for extraordinary pension or gratuity (C. S. R., Article 798).
348	Detailed statement of services of applicants for pension or gratuity (C. S. R., Article 907).
349	Non-marriage certificate of female pensioners (C. A. Code, 19-346, note 4).
349A	Nominal Rolls of Pensioners.
350	Application for refund of Lapsed Deposits (Code Form 32B).
351	Medical Certificate of incapacity for further service—Form A (C. S. R., Article 447).
352	Ditto ditto Form B (C. S. R., Article 447).
353	Ditto ditto Form C (C. S. R., Article 447).
354	Post copy of a telegraphic message.
355	Annual Certificate of the balance of Personal Deposits.
356	Receipt by police Officer relieving a guard of a remittance by rail.
357	Acknowledgment for permanent advance (C. A. Code, 6-78) (Bound in books containing 25 forms each).
358	Statement for proposition for revision of Establishment (Code Form 5)
358A	Simplified form of proposition statement for revision of establishment requiring sanction of the Secretary of State (Form 5A, C. A. C.).
359	Statement to accompany all applications for sanction to expenditure not provided for in Budget (Code Form 17).
360	Covering list of Government Promissory Notes sent to Accountant-General (Code Form 18).
361	Application for pension or gratuity of Gazetted Officers (Form No. 26, C. S. R.).
362	Award statement of compensation payment for land taken up (C. A. Code, Appendix C, Form A).

APPENDIX L.—List of registered forms—(continued).

Number of form on register.	Name or description.
MISCELLANEOUS FORMS—(concluded).	
363	Subsidiary award statement of compensation payment for land taken up (C. A. Code, Appendix C, Form AA).
364	Award statement of compensation payment made by Civil Court (C. A. Code, Appendix C, Form B).
365	Periodical Increment certificate.
366	Form of bond for House Building Advance (Code App. CC).
367	Index to the Register of Stopped Notes.
SPECIAL SERIES.	
1	Abstract contingent bill of famine charges.
2	Detailed ditto ditto.
3	Statement of number, rates, scales, &c., to accompany the detailed bill.
4	List of sub-vouchers to accompany the detailed bills.
DISTRICT BOARD SERIES.	
1	Chálán.
2	Cheque book.
2a	Pass book.
3	Cash book.
4	Daily Register of Receipts
5	Daily Register of Expenditure.
6	Register of Adjustments.
7	Daily Register of Cheques.
8	Register of Monthly Receipts.
9	Register of Monthly Expenditure.
10	Monthly Account.
10a	Monthly abstract of District Board's transaction.
11	Quarterly Account.
12	Annual Account.
13	Chairman's Permanent Advance Account.
14	Advance Ledger.
15	List of Advances outstanding on the last day of the quarter.
16	Deposit Ledger.
17	List of Deposits outstanding on the last day of the quarter.
18	Register of Establishment.
19	Acquittance Roll.
19a	Gazetted Officers (Code Form I).
<i>Salary Bills.</i>	
20	Establishment (full sheet).
20a	Establishment (half sheet).
20b	Leave Statement.
20c	Hospital Assistants and Native Doctors.
20d	Salary bill of Halkabandi School Establishment.
<i>Abstract Contingent bills.</i>	
21	General Abstract Contingent bill.
21(1)	Pound.
21a	Tahsili School.
21b	Halkabandi School.
21c	Dispensaries.
21d	Local Public Works.
21e	Arboriculture.
21f	Veterinary Department.
<i>Abstract Travelling Allowance bill.</i>	
21g	Gazetted Officers (Code Form 2).
22	Ministerial Officers (Code Form 3).

APPENDIX L.—List of registered forms—(concluded).

Number of form on register.	Name or description.
<i>Detailed Contingent bills.</i>	
22a	General detailed bill.
22aa	Pound.
22b	Tahsili School.
22c	Halkabandi School.
22d	Dispensaries.
22e	Local Public Works.
22f	Arboriculture.
22g	Veterinary Department.
<i>Miscellaneous bills.</i>	
22I	Grant-in-aid.
22I(a)	Grant-in-aid to Vernacular Primary Schools.
22j	Scholarship.
<i>Miscellaneous Forms.</i>	
22K	Invoice of countersigned bills.
22L	Acknowledgment for permanent advance (Code Form 78) bound in books containing 25 forms.
22M	Statement of proposition for revision of establishment (Code Form 5).
22N	Statement to accompany all applications for sanction to expenditure not provided for in Budget (Code Form 17).
<i>Detailed Travelling Allowance bill.</i>	
22h	Ministerial Officers.
<i>Other Forms.</i>	
23	Annual Detailed statement of Permanent Establishment.
24	Register of undisbursed Money-orders.
25	Indent for forms.*
CANTONMENT FUND FORMS.†	
1	Register of Receipts (Appendix F.—C. A. Code).
2	Counterfoil Receipt Book (ditto)—(Bound into books containing 100 forms).
3	Pass Book ditto.
4	Cheque Book ditto.
5	Register of Payments ditto.
6	Imprest Register ditto.
7	Cash Book ditto.
8	Monthly Classified Abstract.
9	Contingent bill.

* This form is supplied by the Superintendent, Government Press, in the month of October of each year and should not, therefore, be included in the indent.

N.B.—Forms of Remittance Transfer Receipts and Deposit Repayment Orders should be indented for separately.

Forms required for use by District Boards should be indented for separately by the Chairman, District Board, on the Superintendent, Government Press, Allahabad.

† Forms required for use by Cantonment Funds should be supplied direct by the Superintendent, Government Press, on payment.

No manuscript entry for forms of other offices and departments should be made in this indent as no notice of such entries will be taken in the Accountant-General's office.

It is the duty of the Treasury Officer to indent on the Accountant-General for any form required by officers (other than District Board and Cantonment Fund) serving in his district, explaining why the stock of the required form or forms has run short in his Treasury. It is not sufficient for him to inform the officers that he has none of the forms required in stock.

APPENDIX M.—(See Standing Order No. 228.)
List of Returns and Reports rendered to the Office of
Accountant-General.

Number.	Name of return.	By whom sent.	When due for despatch.
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DAILY.

1	Memo. of Treasury Cash Balance ...	Treasury Officers, Allahabad, Benares, Cawnpore, Agra and Lucknow.	Next day.
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WEEKLY.

1	Receipt and issue of gold coin ...	Treasury Officers and Bank Agents.	Immediately after the periods ending on 7th, 15th, 22nd and last day of each month.
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MONTHLY.

1	District Resource Estimate ...	Treasury Officers. ...	3rd of each month.
2	First list of payments with Vouchers and Schedules.	Ditto ...	10th of each month.
3	Memo. of cash balance ...	Ditto ...	15th of each month.
4	Verification statements of Paper Currency Agencies. ...	Collectors of Agra and Meerut.	Monthly. No fixed dates.
5	Cash account and second list of payments with Schedules and Vouchers.	Treasury Officers ...	1st of next month.
6	Cash Balance Report ...	Ditto ...	Ditto.
6A	Return of receipts and issues of uncurrent silver coin.	Ditto ...	1st of next month.
7	Abstract Account of Treasury transactions.	Ditto ...	2nd of next month.
8	Return of boxes and bags ...	Bank Agents ...	1st week of next month.
9	Statement of the cost of work done and goods supplied by the Jail Departments to other than Public Works Department.	Inspector-General of Prisons.	25th of next month.
10	Statement of goods supplied by Jail factories to the General Department of Jails.	Ditto ...	Ditto.
11	Statement of the cost of work done and goods supplied by Government Press.	Superintendent, Government Press.	1st week of next month.
12	Statement of the cost of work done and goods supplied by the Thomason College Press, Roorkee.	Principal, Thomason College.	Ditto.
13	Statement of contributions for Pension, &c., of Police guards, recovered from individuals and corporate bodies.	Inspector-General of Police.	Ditto.
14	Statement showing the cost of prison labour.	Inspector-General of Prisons.	25th of next month.
15	Statement of work done and goods supplied by the Jail Department to Public Works Department.	Ditto ...	Ditto.
16	Cantonment Fund Accounts ...	President, Cantonment Committee	5th of next month.
17	Memo. of spoilt stamps sent to Commissioner of Stamps.	Collectors and Deputy Commissioners.	8th of next month.
18	Fine statement ...	Presiding Officer of Court, &c.	10th of next month.
19	Statement of Sovereigns and Half-Sovereigns.	Treasury Officers ...	1st of next month.

APPENDIX M.—*List of returns and reports—(continued).*

Number.	Name of return.	By whom sent.	When due for despatch.
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QUARTERLY.

1	Certificate of examination of deposit registers.	District Officers ...	1st of next month after the close of the quarter.
2	Foreign Circle Notes received in payment of Government dues.	Bank Agents ...	10th of the next month after the close of the quarter.
3	Currency Notes received and issued ...	Treasury Officers ...	Ditto.
3A	Light weight coins cut and broken ...	Ditto ...	Ditto.
3B	Movement of gold ...	Ditto ...	Ditto.
4	Statement of the cost of service postage stamps used in the transmission of Revenue processes.	Board of Revenue ...	Within six weeks after the close of the quarter.
5	Statement of the cost of service postage stamps used in the transmission of Judicial processes.	High Court of Judicature.	Ditto.
6	Valuation statements of medical stores supplied by the Military Department.	Examiner of Medical Accounts, through Surgeon General.	Generally within two months after close of quarter.

HALF-YEARLY.

1	Report of verification of small Silver and Copper Coin Depôt balance.	Collector or (in case of Allahabad) Officer appointed by Local Government	1st of next month after the close of the half-year.
2	Balance of stock notes ...	Treasury Officer ...	Ditto.

YEARLY.

1	Police receipts and charges ...	Inspector General of Police.	Date not fixed. It depends on the receipt of statement from local officers.
2	Hospitals and dispensaries—receipts and charges.	Inspector-General ...	Ditto.
3	Currency Notes and current rupees and half rupees in Branch Banks.	Bank Agents ...	10th January.
4	Indents for forms ...	Treasury Officer ...	1st November.
5	Acknowledgment of permanent advances	Each Head of office ...	1st April.
6	Fresh Income Tax certificates in respect of Government Promissory Notes held in trust.	Each officer concerned	5th do.
7	Clearance Registers of Revenue Deposit outstanding.	Treasury Officer ...	10th do.
8	Lapsed Revenue Deposits ...	Treasury Officers ...	Ditto.
9	Clearance Registers of Civil and Criminal deposits outstanding.	Civil Court or Magistrates.	Ditto.
10	Lapsed Civil or Criminal Court deposits.	Ditto ...	Ditto.
11	Balance Certificate of administrator of Personal ledger accounts	Treasury Officers ...	Ditto.
12	Balances at credit of Government officers <i>ex officio</i> in Branch Banks.	Bank Agents ...	Ditto.
13	Statement of establishment with abstract (in duplicate).	Each Head of Office	15th April.

APPENDIX M.—*List of returns and reports—(concluded).*

Number.	Name of return.	By whom sent.	When due for despatch.
YEARLY—(concluded).			
14	Cantonment Fund Account ...	President, Cantonment Committee.	30th April.
15	Copper coin withdrawn ...	Treasury Officer ...	Ditto.
16	Mortality of pensioners ...	Ditto ...	Ditto.
17	Verification of local fund balances ...	Ditto ...	Ditto.
18	Loans raised in the open market by Local Authorities.	District Officers ...	Ditto.
19	Provincial Services and Local Funds receipts and charges by Public Works Officers.	Examiner, Public Works Accounts.	Before closing Journal entries
20	Requisition for small coin ...	Treasury Officers ...	10th October.
21	Result of the examination of Rs 10,000 made annually for five days from 6th May.	Treasury Officers and Bank Agents.	As soon as the examination is over.
22	Certificate regarding encashment of currency notes.	Ditto	With cash balance report for March.
OCCASIONAL.			
1	Losses and defalcations ...	Head of Office.	
2	Memorandum of supply bills issued ...	Treasury Officers.	
3	Reports of Lapsed Pensions ...	Ditto.	
4	Reports of Death of European Pensioners.	Ditto.	
5	Small silver and copper coin Dépôt Account.	Officer in charge of Dépôt,	Whenever there is any transaction.

APPENDIX N.—(See Standing Order No. 229.)

Table showing the subsidiary leave allowable for journeys between the headquarters stations named and Calcutta and Bombay, exclusive of Sundays not actually spent in travelling.

Station.	DAYS TO—		Station.	DAYS TO—	
	Calcutta	Bombay.		Calcutta	Bombay
From Agra... ..	11	11	From Hamirpur ...	11	12
„ Aligarh	11	11	„ Hardoi	10	11
„ Allahabad	10	11	„ Jalaun (Orai) ..	10	10
„ Almora	14	15	„ Jaunpur	10	11
„ Azamgarh	10	12	„ Jhānsi	11	10
„ Bahraich	10	11	„ Kheri	10	11
„ Ballia (Koiantadih),	10	11	„ Lalitpur	11	10
„ Banda	10	11	„ Lucknow	10	11
„ Bara Banki	10	11	„ Mainpuri	11	12
„ Bareilly	11	12	„ Meerut	11	11
„ Basti	10	12	„ Mirzapur	10	11
„ Benares	10	11	„ Moradabad	11	11
„ Bijnor	12	13	„ Muttra	11	11
„ Budaun	12	12	„ Muzaffarnagar ...	12	11
„ Bulandshahr	12	12	„ Naini Tal	12	13
„ Cawnpore	10	11	„ Partabgarh	10	12
„ Dehra Dūn	12	12	„ Pilibhit	11	12
„ Etah	12	12	„ Rae Bareli	10	11
„ Etāwah	10	11	„ Ranikhet	15	15
„ Fyzabad	10	11	„ Roorkee	11	12
„ Farrukhabad	10	11	„ Sahāranpur	12	12
„ Fatehpur	10	11	„ Shābjahānpur ...	10	11
„ Ghāzipur	10	12	„ Sitapur	10	11
„ Gonda	10	11	„ Sultanpur	10	12
„ Gorakhpur	10	12	„ Unao	10	11

APPENDIX O.—(See Standing Order No. 230.)

Rules for Destruction of Treasury Records.

Treasury records (proper) shall be annually destroyed in January by the Treasury Officer, in accordance with the subjoined schedule, provided that none of the records of Class I shall be destroyed without a certificate being first obtained from the Accountant-General that there are no unsettled objections relating to them :—

Description of records.	When to be destroyed.
CLASS I.— <i>Substantive Account Records.</i>	
1. Cash book and all subsidiary registers both of Accountant and Treasurer.	} After thirty-five complete account years.
2. Accountant and Treasurer's daily balance sheets ...	
3. <i>Plus</i> and <i>Minus</i> Memo. ...	
4. Registers of currency and stopped Currency Notes,	
5. Registers of Promissory Notes on which interest is payable.	
5 (a) Registers of stock notes coupon paid ...	<i>After thirty-five complete account years being covered by Entry No. 5.</i>
6. Registers of silver and copper coin (small coin depôts).	} After thirty-five complete account years.
7. Registers of stamps ...	
8. Registers of Excise Opium ...	
9. Registers of Powers-of-attorney, &c. ...	
10. Registers of Government Promissory Notes of 4 and 4½ per cent. loans and Provincial Debentures.	
CLASS II.— <i>Miscellaneous Account Records.</i>	
1. Counterfoils of deposit repayment orders ...	After twelve complete account years.
2. Sub-treasury accounts including bank sheets and tahsili copy of daily siyaha with its supplements.	After six complete account years.
3. Check register of bills issued and paid ...	Ditto ditto.
4. Counterfoils of bills issued and requisitions for the issue of bills.	After three complete account years.
5. Clearance Registers of deposits ...	Ditto ditto.
6. Register of Promissory Notes received for renewal,	Ditto ditto.
6(a) Register of Government Promissory Notes requiring disposal.	After three complete account years after disposal.
6(b) Register of Government Promissory Notes held for safe custody.	One year after the return of notes.
6(c) Register of locks ...	One year after the locks entered therein have been returned.
7. Registers of objection statements records and register of retrenchment orders.	One year after the adjustment of the objection.
8. Index register of pensions ...	As soon as a new index is made.
8(a) File of descriptive-rolls ...	Descriptive-rolls of deceased pensioners or of those who have transferred their pension to other treasuries may be destroyed.
9. Letters of credit ...	} After three complete account years.
10. Advices of bills issued (received from other treasuries.)	
11. Office copies of the monthly statements of Postage and Telegraph stamps submitted by Treasury Officers direct to the Superintendent of Stamps, Calcutta.	
12. Check register of bills issued	
13. Cháláns ...	
14. Register of Cháláns ...	} After six complete account years.
15. Register of Sepoy's family remittances ...	
16. Register of receipts granted ...	
17. Despatch books ...	After three complete account years.
	Ditto ditto.

APPENDIX O.—*Rules for destruction of treasury records—(contd.).*

Description of records.	When to be destroyed.
<i>CLASS II.—Miscellaneous Account Records—(concl'd.).</i>	
18. Statement of revenue record room receipts and charges.	After two complete account years.
19. Statement of minimum balances ...	Ditto ditto.
20. Paid advices of Opium Department cheques ...	} After three complete account years.
20A Register of uncurrent silver coins ...	
21. Advices of Government Promissory Notes, interest on which has been made payable at the treasury.	
22. Advices of cancellation of payment of interest on Government Promissory Notes from the treasury.	
23. Counterpart of salt receipts ...	
24. Extract from Judge's pass book of remittances ...	} After six complete account years.
25. Register of orders for payment issued on the Bank of Bengal.	
25(a) Register of uncurrent cut and broken coins ...	
25(b) Register of coins cut and broken ...	
25(c) Register of sovereigns and half sovereigns ...	
26. Receipts for commission paid on sale of stamps and opium.	Should be preserved for three years.
27. Receipts for takāvi advances made to cultivators ...	Should be preserved as long as the advances are not fully adjusted.
28. Counterfoils of orders for refund of fines issued ...	Should be preserved for three years.
29. Annual Accounts of personal ledger ...	After two complete account years.
30. Advices of paid Emigrant's remittances ...	After one year from the date of payment.
31. Check register of transfer payments ...	After three account years.
32. Registers of bills passed for payment ...	Should be destroyed after payment.
33. Register of pay slips of Gazetted Officers ...	When all the names have been transferred to a new register.
34. Register for noting military assignment ...	After three complete account years.
<i>CLASS III.—Periodical account returns to Accountant-General.</i>	
1. Cash accounts, lists of payments, and all subsidiary schedules, including cash balance report.	Office copies of these returns should not be kept.
2. Voucher invoices ...	Three months after the close of the month to which they relate.
3. Abstract statements of receipts and expenditure ...	Twelve months after the close of the month to which they relate.
4. Resource Estimate ...	Six months after the close of the month to which they relate.
5. Statements of lapsed pensions ...	Ditto ditto.
6. Statements of Currency Notes ...	Six months after the quarter to which they relate.
7. Statements of coin cut and broken ...	No office copy of this return need be kept.

NOTE.—The subsidiary registers referred to in entry No. 1 include among others also (1) Registers of Civil, Municipal, Personal and Cantonment Fund Deposits, (2) Register of Mecca Pilgrim tickets, and (3) Registers of enfaced promissory notes.

(A.-G.'s No. T. C./1790, dated 3rd March 1903.)

(Letter No. T. A./1503, dated 30th January 1903.)

(A.-G.'s letter No. T. M./605, dated 10th February 1903, to the Treasury Officer, Allahabad, on Dy. No. 29305/6109.)

APPENDIX O.—Rules for destruction of treasury records—(concl'd.).

Description of records.	When to be destroyed.
CLASS III.—Periodical account returns to Accountant General—(concl'd.).	
7(a) Weekly statement of receipts and issues of gold coins	*The office copies of these may be kept for six months.
7(b) Monthly statement of receipts and issues of uncurrent silver coin.	
7(c) Monthly statement of receipts and issues of gold coin.	
7(d) Quarterly statement of counterfeit coins	{ No office copy of these need be kept unless specially required by the Treasury
7(e) Quarterly statement of movement of gold	
8. Estimates of small silver and copper coin	... After the estimate has been complied with.
9. Statements of copper coin withdrawn	... One year after the close of that to which they relate
10. Statements of Government Promissory Notes in custody of Treasury Officer.	Eighteen months after the close of the year to which they relate.
11. Statements of mortality of pensioners	... Two years after the close of the year to which they relate.
12. Statements of lapsed deposits	... Three years after the close of the year to which they relate.
13. Statements of unadjusted balances	... One year after the balances have been adjusted
14. Vouchers for which consolidated vouchers have been afforded.	One year after date of consolidated vouchers.
CLASS IV.—Correspondence with Accountant-General.	
1. All correspondence, the purpose of which has been answered.	Three years after final disposal of the matters to which it relates.
2. All Circular orders and General Letters of Accountant-General.	
3. Requisition for correction of accounts	... Three years after final disposal of the matter to which it relates.
CLASS V.—Miscellaneous Records other than treasury.	
1. Acquittance Rolls	... After thirty-five complete account years
2. Establishment pay bills	... After ten complete account years.
3. Contingent registers	... After five complete account years.
4. Contingent bills	... After three complete account year.
CLASS VI.—Cantonment Fund Account Records.	
1. Register of Cantonment Fund Receipts (Code Form 1, Appendix F).	Should be preserved for—
2. Register of Cantonment Fund Payment (Code Form 5, Appendix F).	
3. Imprest Register (Code Form 6, Appendix F)	{ Thirty-five years.
4. Cash book (Code Form 7, Appendix F)	
5. Establishment Bills	... Twenty-five years.
6. Contingent Bills	... Twenty years
7. Treasury Receipts	... Six years.
8. Pass book (Code Form 3, Appendix F)	{
9. Cheque Book (Code Form 4, Appendix F)	
10. Budget Estimate (Code Form 8, Appendix F)	
11. Monthly Classified Abstract	
12. Correspondence with Accountant-General the purpose of which has been answered.	} Three years.

* A.-G.'s letter No. T. O. 512, dated 6th July 1903, to the T. O., Agrn, on Dy. No. 10689—871.

N B.—The objections marked with an asterisk denote irregularities for which the Treasury Officer is responsible. Unless they are satisfactorily explained, they will be included in the "list of Treasury Officer's irregularities" maintained in this office for report to Government on the working of treasuries.

APPENDIX P.—*List of standard objections.*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
	A.—GENERAL.		
1*	Attestation.	Want of attestation by some known person to the signature on a voucher given by a mark or seal.	Return voucher herewith attached duly attested.
2*	Ditto ...	Copy of receipt for premium not attested by the Treasury officer (Article 3b (2), Civil Account Code).	Return receipt herewith attached duly attested.
3*	Ditto ...	Want of attestation to the correction ...	Such irregularities should be avoided in future.
4*	Bill ...	The bill should not be drawn by any except the head of office.	Explanation should be furnished.
5*	Ditto ...	$\frac{\text{Bill}}{\text{Voucher}}$ not signed by the drawer ...	Explain why payment was made without the necessary signature. The bill is herewith returned for completion.
6*	Ditto ...	$\frac{\text{Bill}}{\text{Voucher}}$ not drawn up in proper form, which is _____	The prescribed form should be insisted on.
7	Ditto ...	$\frac{\text{Bill}}{\text{Voucher}}$ not numbered	Such omission should be avoided.
8*	Ditto ...	Month in the heading of bill not stated ...	Ditto.
9*	Ditto ...	$\frac{\text{Bill}}{\text{Voucher}}$ not dated	Ditto.
10*	Ditto ...	Head of service not given on the bill ...	Ditto.
11*	Ditto ...	Gross instead of net amount has been shown ...	Such mistakes should be avoided.
12*	Ditto ..	Bill wrongly shown to be for instead of ...	Please avoid such mistakes
13*	Calculation	Overpayment by error in calculation ...	Recover.
14*	Ditto ...	Less payment by error in calculation ...	Inform the drawing officer.
15*	Certificate.	Want of a life certificate ...	Furnish.
16	Countersignature.	Why was not the bill countersigned before payment.	Please furnish a duplicate bill duly countersigned.
17	Details ...	Want of details as to the number, rate, &c. ...	Furnish.
18	Disallowance.	Disallowed by the countersigning officer ...	Recover the overpayment by deduction from next bill.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.			Instructions of the Accountant-General.
	A.—GENERAL—(continued).			
19*	Discharge.	A proper discharge not obtained upon the bill (Article 690, Civil Account Code).		Note for future guidance.
20	Double payment.	Disallowed, being double payment of the same claim.		Recover and explain the payment.
21*	Erasures ...	In accounts, vouchers and schedules, erasures are absolutely forbidden. The incorrect entry should be cancelled and the correct entry interlined and attested by the Treasury officer, drawing officer or payee as the case may be (Article 21, Civil Account Code).		This rule should be strictly observed in future.
22*	Errors ...	Mistake in addition ... ..	...	Correct.
23*	Ditto ...	Amounts carried forward incorrect	...	Ditto.
24	Heads of accounts.	Charges against two major heads of accounts drawn in one bill is irregular [Article 9(e), Civil Account Code].		Note for future guidance.
25*	Income Tax.	Why is income tax deducted at 4 pies instead of 5 pies per rupee.		Explain and recover the short deduction from the next bill, if necessary.
26*	Ditto ...	Income tax less deducted	...	Recover.
27	Ditto ...	Why not exemption allowed in a lump sum on the whole premium paid (Article 34 (2), Civil Account Code).		Explain.
28*	Ditto ...	Income tax erroneously calculated...	...	Recover or refund.
29*	Ditto ...	Amount not liable to income tax	...	Refund by abatement of tax from the next bill, or refund in cash, if this is not possible.
30*	Ditto ...	Abatement of income tax allowed on more than one-sixth of the officer's annual income.		Recover the tax less deducted.
31	Ditto ...	Abatement of income tax for any premium paid to a life assurance company can only be claimed as such and not as a cash refund, any balance of such claims which cannot be covered by the amount of tax chargeable in a bill being claimed in a subsequent bill.		Please note for future guidance.
32*	Ditto ...	Want of a copy of life insurance receipt with Treasury officer's endorsement thereon.		Furnish.
33*	Paid stamp.	Bill or voucher not stamped "paid" or "paid by transfer."		Such omission should be avoided.
34	Particulars.	Want of particulars	...	Furnish.

APPENDIX P.—List of standard objections—(continued).

Serial number.	Nature of objection.			Instructions of the Accountant-General.
		A.—GENERAL—(continued).		
35*	Particulars.	Want of particulars in English on vernacular vouchers.		Particulars in English should invariably be given on vernacular vouchers.
36*	Payment order.	Want of payment order	... ..	Note for future guidance and avoid such omissions in future.
37*	Ditto ...	Payment order not signed by the <u>Treasury Officer</u> <u>Bank of Bengal</u>		Ditto.
38*	Payment...	Why has the $\frac{\text{pay}}{\text{pension}}$ for been paid before the expiration of the month.		Explain.
39*	Ditto ...	Why was payment made, without a previous reference to this office, (Article 26, Civil Account Code, Rule 2).		Ditto.
40	Ditto ...	Want of information as to whether payment has been made to the legal heir of the deceased.		Furnish.
41*	Ditto ...	Net amount paid not expressed in words in the voucher.		Avoid such mistakes ^{omissions} in future.
41A*	Ditto ...	Ditto ditto in figures ditto		Ditto.
41B*	Ditto ...	Ditto not correctly expressed in words ditto ...		Ditto.
41C*	Ditto ...	Ditto ditto in figures ditto		Ditto.
42*	Payment order.	Correction in order of payment not initialled by Treasury officer.		Note for future guidance and avoid such omission in future.
43*	Payment by transfer.	Payment by transfer not correctly endorsed as such.		Such mistakes should be avoided.
44*	Power of attorney.	Does the Agent who drew the pension hold a power of attorney.		Please state.
45*	Ditto ...	Want of a power of attorney		Furnish.
46*	Receipt ..	Payee's receipt wanting		Ditto.
47*	Ditto ...	Copy of receipt for amount paid on account of premium for life insurance or on account of fund subscription not attached to voucher.		Ditto.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.			Instructions of the Accountant-General.
		A.—GENERAL—(concluded).		
48*	Receipt stamp.	Receipt stamp has not been affixed	...	Furnish a stamped receipt now.
49*	Ditto ...	Receipt stamp has not been defaced	...	Note for future guidance.
50	Recovery...	Pending recovery promised	... ..	Recover.
51*	Ditto ...	Want of particulars of the recovery made from the bill.		Please furnish.
52*	Retrenchment.	The retrenchment of the amount made in the original objection statement has not been carried out in this bill which is the next bill presented.		Recover and explain delay or point out credit if already recovered.
53	Sanction ...	Want of sanction of Government ..	...	Obtain and furnish.
54	Ditto ...	Want of fresh sanction of Government as the original sanction has lapsed.		Ditto.
55	Ditto ..	Want of sanction of the Board of Revenue	...	Ditto.
56	Ditto ...	Want of sanction of the controlling authority.		Ditto.
57*	Translation	Want of translation of vernacular signature on bills, &c.		Such signature should invariably be transliterated.
58*	Verification.	Want of certificate of verification	...	Please furnish.

APPENDIX P.—List of standard objections—(continued).

Serial number.	Nature of objection.	Instructions of the Accountant-General.
B.—SALARY AND ESTABLISHMENT BILLS.		
59*	Absentee statement. Want of absentee statement or alternative certificate.	Furnish.
60	Ditto .. Want of complete chain of arrangement in column 11 of the absentee statement extending to the outsider, if any.	Ditto.
61	Ditto ... The period of deputation and the department to which deputed not noted in the absentee statement.	Furnish particulars.
62	Ditto ... The name of _____ on ^{leave} suspension not entered in the absentee statement.	Furnish absentee statement.
63	Ditto ... Column _____ of the absentee statement not filled in.	Furnish particulars required to be filled in the column.
64	Ditto ... The words sub. <i>pro tem.</i> not entered against the name of the officer in the absentee statement.	Such omissions should be avoided in future.
65	Ditto ... Discrepancy between the entries in the absentee statement and those in the body of the bill.	Explain or recover the difference.
66	Acting allowance. Disallowed, as under Article 99 of the Civil Service Regulations, acting allowance is inadmissible for the first thirty days of an acting appointment in a privilege leave vacancy.	Recover the overpayment by deduction from next bill.
67	Ditto ... Disallowed, as an officer transferred from another station in a privilege leave vacancy is entitled for the first thirty days only to three-fourths of the acting allowance otherwise admissible—Article 99, Civil Service Regulations.	Ditto.
68	Ditto ... Disallowed, acting allowance only being admissible as the arrangement has not been declared sub. <i>pro tem.</i> —Article 90, Civil Service Regulations.	Ditto.
69	Ditto ... Disallowed, the absentee allowance should not exceed the difference between the pay of the appointment and the sum of the acting allowance paid in consequence of the absence—Article 147 (iii) of Civil Service Regulations.	Ditto.
70	Ditto ... Disallowed as an officer may not be appointed to officiate in a higher grade of his own class—Article 140, Civil Service Regulations.	Ditto.

APPENDIX P.—*List of standard objections*—(continued).

Serial number.	Nature of objection.		Instructions of the Accountant-General.
B.—SALARY AND ESTABLISHMENT BILLS— (continued).			
71	Acting allowance	An officer officiating in an appointment which belongs to a graded class is entitled to his substantive pay <i>plus</i> acting allowance on the average pay of the grades calculated without reference to the number of appointments in each grade, but his salary should not exceed the pay of the lowest grade unless he is an officer belonging to another department and has been specially appointed to officiate in a grade other than the lowest—Article 141, Civil Service Regulations.	Recover the overpayment by deduction from next bill.
72	Ditto ...	Disallowed in the case of graded appointments; the definition of the terms "pay of appointment" "for the purposes of Article 96, Civil Service Regulations" should not be the special definition given in Article 141, Civil Service Regulations, but the general one given in Article 39.	Ditto.
73	Ditto ...	Acting allowance only is admissible and not the sub <i>pro tem.</i> allowance in furlough, leave on medical certificate and leave on private affairs, arrangements.	Ditto.
74	Adjustment.	Pending adjustment	Adjust.
75	Advance of pay.	Awaiting recovery	Recover.
76	Ditto ...	Want of information as to when and in what district the advance was drawn.	Please furnish.
77	Ditto...	Sanction of Principal District Officer for advance of pay required. [Article 137 (a), Civil Account Code].	Ditto.
78	Amount held over for future payment.	Want of information as to why the sum is withheld.	Furnish.
79	Ditto ...	Amount withheld should be shown both in the first and second money columns.	Note for future guidance.
80	Ditto ...	The amount has been wrongly held over for future payment; it should have been treated as savings.	Ditto.
81*	Arrear claim.	The claim not having been preferred within six months after it was due should not have been paid without Accountant-General's sanction.	Ditto.

APPENDIX P.—List of standard objections—(continued).

Serial number.	Nature of objection.		Instructions of the Accountant-General.
B.—SALARY AND ESTABLISHMENT BILLS— (continued).			
82	Arrear claim.	The claim having been allowed to remain in abeyance for more than two years requires the special sanction of Government for its investigation by the Accountant-General.	Obtain sanction.
83*	Ditto ...	Arrear pay should be drawn separately and not included in the regular monthly bill.	Note for future guidance.
84	Ditto ...	Only arrear items actually claimed should be shown in the supplementary bill.	Ditto.
85	Ditto ...	Source from which the arrear claim is to be met not correctly stated.	Please state.
86	Ditto ...	The reason why the amount claimed in an arrear bill was not included in the monthly bill, not stated.	Ditto.
87	Ditto ...	Amount held over already been drawn in 'ull ...	Please state from what source to be met.
88	Ditto ...	Amount of undisbursed pay does not permit of amount now claimed being paid.	Ditto.
89	Authority	The authority under which the allowance is claimed should be quoted.	Quote.
90	Ditto ...	Want of a copy of order sanctioning the reinstatement of the officer.	Furnish.
91	Bill ..	Has a constable been enlisted in the last grade in the arrangement.	Please state.
92	Ditto ..	Is he a probationary Sub-Inspector or reduced to Head constable.	Ditto.
93	Ditto ...	Want of information when and where the order of transfer or of change of appointment was received.	Furnish.
94	Ditto ...	For what period and at what rate has the amount been drawn.	Ditto.
95	Ditto ...	Pay, acting and leave allowances should be shown separately.	Attend to this in future.
96	Ditto ...	The pay and allowances should not have been drawn for a portion of the month only as in cases of transfer (excepting Military and Public Works Departments) within the province, the entire salary for the month should be drawn in the new district or establishment,— <i>vide</i> Article 29 (1) of the Civil Account Code.	Note for future guidance.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		B.—SALARY AND ESTABLISHMENT BILLS—(continued).	
97	Bill ...	Pay for month of ... does not appear to have been drawn.	If drawn, quote the date of payment, if not, explain.
98	Ditto ...	Reason why pay has been drawn for part of a month not stated in the bill.	Please state
99	Ditto ...	Whether ... has been appointed <i>ub pro tem.</i> not stated on the bill—Article 90, Civil Service Regulations.	Ditto.
100	Ditto ...	Want of information as to whether the bill relates to the "Civil" or "Armed," Police.	Furnish.
101	Ditto ..	The date on which ... actually took over charge of his duties as ... not stated.	Please state.
102	Ditto ...	Pay should have been shown in the bill under the grade to which ... has been reduced promoted.	Note for future guidance.
103*	Certificate.	Want of disbursing officer's certificate.	Furnish.
104*	Ditto ...	Want of countersigning officer's certificate.	Ditto.
105*	Ditto ...	Salary disbursement certificate not filled in.	Please furnish a certificate.
106	Ditto ...	The certificate that ... was entitled to no other kind of leave except leave without pay not furnished.	Furnish.
107	Ditto ...	Want of a certificate that the officer on privilege leave was prevented from availing himself of the last annual vacation.	Ditto.
108	Ditto ...	Certificate to the effect that the officer is unmarried and does not wish to subscribe to the Police Officer's Provident Fund not endorsed on the bill.	Ditto.
109*	Ditto ...	Want of a certificate of remittance of school fees, fines, &c., to the Treasury.	Ditto.
110*	Ditto ...	Want of a certificate from the manager of each factory as to the number of employes and a certificate of having actually visited the factory or factories charged for.	Ditto.
111	Ditto ...	A duplicate receipt or certificate of payment given by the insurance company cannot be accepted unless a certificate is endorsed thereon by the officer claiming abatement, to the effect that the original receipt or certificate has been lost or mislaid or explaining the circumstances why it cannot be produced.	Duplicate receipt or certificate of payment returned for supply of omission.
*	Ditto ...	Want of last pay certificate	Furnish.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.			Instructions of the Accountant-General.
		B.—SALARY AND ESTABLISHMENT BILLS—(continued).		
113	Certificate,	Want of certificate of date and hour of making over charge at the old station,		Furnish.
114	Ditto ...	Want of certificate of date and hour of taking over charge at the new station.		Ditto.
115	Ditto ...	Certificate No. 2 on establishment bill should have been modified as an absentee statement has been furnished.		Note for future guidance
116	Ditto ...	Month in the certificate wrongly quoted ...		Ditto.
117	Ditto ...	Month in the certificate not quoted ...		Ditto
118*	Endorsement.	One signature is not sufficient for both the bill and endorsement in favour of the Agent. The endorsement on bill should be entered under a separate signature.		Ditto.
119*	Ditto ...	No endorsement of any kind should be allowed on salary bills except in favour of a well known banker or agent as defined in note to Article 44, Civil Account Code.		Ditto.
120	Health certificate.	Want of health and age certificate or reference to previous appointment held by him under Government (Article 61, Civil Account Code).		Furnish.
121	Income-tax.	Income tax should not have been deducted from the amount of advance which is repayable.		Note for future guidance
122	Increment.	Want of increment certificate		Furnish.
123	Ditto ...	Want of explanatory memorandum required by Article 62, Civil Account Code, as the increment has been earned otherwise than by continuous service of the prescribed period.		Ditto.
124	Ditto ...	Disallowed as the increment accrues from the beginning of the calendar month following that on which it is earned, any intermediate broken period being neglected.		Recover the overpayment
125*	Indemnity bond.	Want of bond of indemnity		Furnish.
126	Joining time.	Want of information as to how the joining time was arrived at.		Ditto.
127	Ditto ...	Joining time exceeded by days		Recover or furnish Government sanction.
128*	Pay slip	Want of a pay slip		Furnish.
129	Promotion.	In what vacancy promoted		State.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
	B—SALARY AND ESTABLISHMENT BILLS - (continued).		
130	Promotion.	<i>Police Gazette</i> notifying the promotion not quoted in the bill.	Quote.
131	Sanctioned scale.	Excess over the sanctioned scale should be explained or refunded into the Treasury.	Obtain explanation and furnish or recover the excess.
132*	Supplementary bills.	The word "supplementary" not stated on supplementary bills.	Note for future guidance.
133	Suspension.	Whether a substitute was entertained during the suspension of .	Please state.
134*	Temporary establishment.	Authority sanctioning temporary establishment not quoted in the bill.	Quote now or obtain and communicate.
135*	Ditto ...	The word "temporary" not noted on bills in which the pay of temporary establishment has been drawn	Note for future guidance.
136*	Ditto ...	Temporary establishment should be billed for separately and not included in the bill for the permanent establishment, <i>vide</i> note 1 to Article 58, Civil Account Code.	Ditto.
137	Transit pay.	Transit pay is inadmissible to temporary acting or sub. <i>pro tem.</i> employés who have no substantive appointment.	Recover the overpayment or obtain sanction.
138	Ditto ...	Disallowed as transit pay is to be calculated with reference to the pay drawn before or after transfer whichever is less.	Recover the overpayment.
139*	Undisbursed pay.	The details of undisbursed pay refunded not given in the bill.	Furnish.
140	Ditto ...	Why was undisbursed pay kept in hand longer than the prescribed period.	Please explain.

APPENDIX P.—*List of standard objections*—(continued).

Serial number.	Nature of objection.			Instructions of the Accountant-General.
		C.—CONTINGENT BILLS.		
141	Adjustment.	Inter-departmental adjustments notified by this office have not been included in the progressive expenditure in the contingent bill.		Explain omission.
142	Award statement.	Want of award statement	... ..	Furnish.
143	Bearing postage.	A note to the effect that the amount represents bearing postage charges should have been made in the bill.		Note for future guidance.
144	Ditto	Bearing covers need not be sent to this office	... ..	Ditto.
145	Budget	Want of budget provision	... ..	Obtain.
146	Ditto	Budget provision has been exceeded by	... ..	Explain why allotment has been exceeded and obtain additional allotment without delay.
147	Ditto	Budget provision exceeded proportionately	... ..	Explain why and obtain additional allotment, if necessary.
148	Ditto	Memorandum of budget allotment and expenditure at foot of the bill has not been tiled in.		Furnish information now and see that the memorandum is regularly filled in in future.
149	Ditto	Budget allotment entered in memorandum at foot of the bill differs from the allotment sanctioned.		Explain the difference.
150	Budget	Expenditure entered in memorandum at foot of the bill differs from the amount drawn.		Ditto.
151	Carriage of tents, &c.	Want of a memorandum showing details [<i>vide</i> standing order 56 (d)].		Furnish.
152*	Certificate.	Want of a certificate to the effect that the telegram was sent in the <i>bona fide</i> interests of the public service as the receipt is marked "Private."		Ditto.
153	Ditto	Want of completion certificate	... ..	Ditto.
154*	Ditto	Certificate of submission of detailed bill to the controlling officer not given.		Ditto.
155*	Ditto	Want of the certificate prescribed in S. O. No. 57 for rewards granted for the destruction of wild animals.		Ditto.
156*	Ditto	Want of countersigning officer's certificate	... ..	Ditto.

APPENDIX P.—*List of standard objections—*(continued).

Serial number	Name of objections.		Instructions of the Accountant-General.
	C.—CONTINGENT BILLS—(continued).		
157*	Certificate.	Want of drawing officer's certificate ...	Furnish.
158	Ditto ...	Want of magistrate's certificate that the total expenditure does not exceed the surplus registration fees on sales of cattle credited within the year to Government.	Ditto.
159	Contingencies.	Items appertaining to supplies and services should not be entered under ordinary contingencies or <i>vice versa</i> .	Note for future guidance
160	Ditto ..	Want of details for <i>other items, miscellaneous or office expenses</i> .	Furnish.
161*	Ditto ..	Want of explanation for the difference between the total of vouchers received and the amount charged in the bill.	Ditto.
162	Copying-fees.	Copying fees or section writing charges should not be paid to men in permanent employ without the sanction of Government.	Recover or obtain Government sanction.
163	Detailed bill.	Want of countersigned detailed bill ...	Furnish.
164	Diet money to witnesses.	Want of a certificate as prescribed in S. O. No. 56 (c).	Ditto.
165*	Diet of patients.	Want of a certificate as prescribed in S. O. No. 57 (2) when the charges exceed the sanctioned maximum rates.	Ditto.
166*	Dues to headmen (Government Estates.)	Want of Treasury Officer's certificate of the amounts collected with reference to which the dues have been calculated and paid.	Ditto.
167	Money-order commission.	Want of information as to the unavoidable circumstances under which money-order commission was incurred.	Ditto.
168*	Rates and taxes.	Want of a certificate as prescribed in S.O. No. 56 (j).	Ditto.
169	Remittance bill.	Overpayment of railway freight ...	Recover.
170	Ditto ...	The weight of the consignment has not been entered in the railway receipt.	Resubmit the receipt herewith returned after supplying the omission
171	Ditto ...	Want of railway receipt ...	Furnish.
172	Ditto ...	Want of potdar's remittance certificate ...	Ditto.

APPENDIX P.—*List of standard objections*—(continued).

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		C.—CONTINGENT BILLS—(continued).	
173	Remittance bill.	Want of Collector's order sanctioning the entertainment of extra potdar.	Furnish.
174	Ditto ...	Want of a certificate to the effect that the charge for conveyance hire of potdar was actually incurred and that it was absolutely necessary.	Ditto.
175	Rent ...	Want of a certificate from the Executive Engineer that no suitable public building is available for the purpose.	Ditto.
176	Rewards (in stamp cases).	Want of a copy of magistrate's order ...	Ditto.
177	Rewards (to informers and captors and under the Arms Act).	Want of a copy of magistrate's order or a certificate that the reward has been sanctioned by the court.	Ditto.
178	Rewards (to chaukidars and policemen for meritorious services and for apprehension of absconded offenders).	Want of a copy of magistrate's order or countersignature before payment.	Ditto.
179	Sanction ...	Want of magistrate's order sanctioning rewards in excise and opium cases (<i>vide</i> S. O. No. 70)	Ditto.
180	Ditto ..	Number and date of order sanctioning the rent or special contingent charge not quoted in the bill.	Quote or obtain and communicate.
181	Ditto ...	Want of the sanction of Government authorizing the purchase of books.	Quote number and date or obtain and communicate.
182	Ditto ...	Want of sanction of the ... authorizing the purchase of the books.	Ditto.
183	Ditto ...	Local purchase of stationery is prohibited without the sanction of the Local Government.	Explain the purchase and obtain and furnish sanction.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.			Instructions of the Accountant-General.
C.—CONTINGENT BILLS—(concluded).				
184	Sanction...	Charges for the local purchase of articles of European manufacture costing more than Rs 50 require the sanction of Government.		Recover or obtain Government sanction.
185	Ditto ...	Want of Government order sanctioning— (1) Purchase of tents. (2) Rates and taxes. (3) Rent. (4) The special contingent charges.		Furnish.
186	Ditto ...	Want of copy of Inspector-General of Registration's order sanctioning purchase of furniture for newly created offices.		Ditto.
187*	Sub-voucher.	Want of sub-voucher	... ..	Ditto.
188	Ditto ...	Number of sub-vouchers not quoted in the bill...		Such omission should be avoided.
189	Work bills	Work bills not attached	... ..	Furnish.

APPENDIX P.—*List of standard objections*—(continued).

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		D.—TRAVELLING ALLOWANCE BILLS.	
190	Certificate	Want of certificate of actual expenses ...	Furnish.
191	Ditto ...	Want of a certificate that the officer went beyond his jurisdiction.	Ditto.
192	Ditto ...	Want of certificate of maintenance of camp equipage.	Ditto.
193	Ditto ...	Want of certificate that the ministerial or menial officers were required to travel by public or hired conveyance.	Ditto.
194	Ditto	Want of a certificate that the persons for whom travelling allowance has been charged at family rates actually travelled.	Ditto.
195	Ditto ...	Want of a certificate that the applicant was directed in the interest of the public service to apply for invalid pension and that he did not voluntarily ask to retire (Article 1138, Civil Service Regulations).	Ditto.
196	Ditto ...	Want of explanatory statement duly passed by drawing officer.	Ditto.
197	Ditto ..	Want of a certificate of maintenance of conveyance, <i>i.e.</i> that " ^{was} were" maintained for the month of NOTE.—When the maximum amount of conveyance allowance is not sanctioned the above certificate is not required.	Ditto.
198	Ditto ...	Want of a certificate that jail warder for whom travelling allowance has been charged at family rates actually travelled with his family.	Ditto.
199*	Daily allowance.	(a) The daily allowance of one rupee granted to tahsildars and of eight annas to naib tahsildars cannot be exchanged for mileage for journeys by road within jurisdiction. (b) Disallowed as the officer was not absent from his headquarters for two consecutive nights.	Recover the overpayment.
200	Ditto ...	Daily allowance during halt is inadmissible for journeys to obtain medical advice for attending departmental examinations and recall to duty from leave.	Ditto.
201	Ditto ...	Daily allowance and mileage are not admissible for one and the same day; either one or the other may be drawn.	Ditto.
202	Ditto ...	Menial servants including peons, &c., are not allowed to exchange daily allowance for mileage except when the journey is by public or hired conveyance.	Ditto.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		D.—TRAVELLING ALLOWANCE BILLS—(continued).	
203	Daily allowance.	Disallowed as the exchange of daily allowance for mileage is permissible only when the distance travelled exceeds 20 miles.	Recover the overpayment.
204	Examination.	Want of information as to whether the examination is an obligatory departmental one.	Furnish.
205	Ditto ..	Want of information as to the number of occasions on which the officer appeared for the examination and was allowed travelling allowance	Ditto.
206	Ditto ...	Disallowed as travelling allowance is inadmissible for attending the same examination on more than two occasions.	Recover the overpayment.
207	Halt .	Want of information as to the date of the commencement of the halt.	Furnish.
208	Do. ...	Daily allowance is inadmissible for more than 10 days' halt at the same place—Article 1056, Civil Service Regulations.	Recover the overpayment.
209	Do. ..	Disallowed as the continuity of the halt is not interrupted by a short march of five miles and under—Article 1057, Civil Service Regulations.	Ditto.
210	Permanent monthly travelling allowance.	Permanent monthly travelling allowance cannot be exchanged for daily allowance.	Ditto.
211	Ditto ..	Permanent monthly travelling allowance should be deducted at one-thirtieth of the monthly allowance.	Ditto.
212	Transfer ...	Daily allowance is inadmissible for halts during transfer.	Ditto.
213	Ditto ...	Disallowed as travelling allowance is inadmissible during transfer to persons without substantive appointment.	Ditto.
214	Ditto ..	Disallowed as during transfer travelling allowance is calculated with reference to the appointment held before or after transfer, whichever carries the less pay.	Ditto.
215	Ditto ..	Disallowed as travelling allowance is inadmissible to inferior servants on transfer without the sanction of the Local Government or other authority empowered to accord such sanction.	Recover the overpayment or obtain the requisite sanction.
216*	Travelling allowance.	Want of information as to the purpose of journey.	Furnish.
217	Ditto ...	Travelling allowance is drawn by other than the shortest or cheapest route.	Explain why.

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
	D.—TRAVELLING ALLOWANCE BILLS—(concluded).		
218*	Travelling allowance	The name of the headquarter station has not been given.	Furnish.
219	Ditto ...	The rate of travelling allowance admissible is determined with reference to the sanctioned pay of the appointment and not the salary actually drawn by the acting incumbent.	Inform the drawer of the under claim.
220*	Ditto ..	Hours of journey should be stated... ..	Furnish now.
221	Ditto ...	Disallowed, as per calculations arrived at from railway guides.	Recover the overpayment.
222	Ditto ...	Travelling allowance is inadmissible for a day on which an officer does not travel a distance exceeding five miles from his headquarters or does not return thereto from a distance exceeding five miles—Article 1055, Civil Service Regulations.	Ditto.
223	Ditto ...	No travelling allowance of any kind is admissible during casual leave.	Ditto.
224	Ditto ...	Want of information whether absence from headquarters exceeded 24 hours.	Furnish.
225	Ditto ..	The exchange of permanent monthly allowance under Article 1046, Civil Service Regulations, should be for the entire journey.	Recover the overpayment.
226	Ditto ...	Travelling allowance bill of the Hospital Assistant requires the countersignature of the Inspector-General of ^{Police} Prisons in addition to that of the Inspector-General of Civil Hospitals, as the charge is debitable to the grant of the former officer.	A detailed bill countersigned by the Inspector-General of ^{Police} Prisons should be furnished.
227	Ditto ...	Disallowed, as the pay of the officer being debitable to the District Board or Municipal Fund, his travelling allowance should also be debited to that fund.	Recover.
228	Ditto ...	Disallowed, as the officer was not absent from his headquarters for more than eight hours (<i>vide</i> Article 1067, Civil Service Regulations).	Ditto.

APPENDIX P.—List of standard objections—(continued).

Serial number.	Nature of objection.	Instructions of the Accountant-General.
	E.—PENSION BILLS.	
229*	Arrears of pension. Why were arrears of pension paid without the requisite sanction.	Explain.
230	Ditto .. Want of a copy of order sanctioning the payment of arrears of pension.	Furnish.
231*	Bill .. Pension debitable to other Governments not drawn on separate bill.	Note for future guidance.
232*	Do. .. The name of the pensioner not correctly shown in the bill.	Such mistakes should be avoided in future.
233*	Certificate Certificate of non-employment not signed by pensioner.	Furnish a revised certificate duly signed.
234*	Ditto ... Non-employment certificate of pensioner permitted to draw pension after re-employment, not modified as required by Article 1035(b), Civil Service Regulations.	Ditto.
235*	Ditto ... Life certificate wanting 	Furnish.
236	Ditto ... Life certificate not signed by a person referred to in Article 945 or 946, Civil Service Regulations.	Furnish a new certificate.
237	Ditto ... Fresh life certificate wanting, as the one furnished bears an old date.	Furnish.
238	Ditto .. Non-marriage certificate for the half year ending <u>30th June</u> <u>31st December</u> . wanting.	Ditto.
239	Ditto .. Want of original last pay certificate (required only in the case of Hyderabad Contingent pensioners).	Ditto.
240*	Ditto .. The certificate at foot on each page of the consolidated pension bill has not been signed by the treasury officer.	Furnish a certificate duly signed.
241	Ditto ... Non-employment certificate for female pensioners not required.	Note for future guidance.
242*	Ditto ... Life certificates not signed by two persons of respectability—Articles 3 and 5, Civil Account Code.	Fresh certificate, duly signed by known persons, should be furnished.
243	Certified copy. Want of a certified copy (unstamped) of the original receipt (Article 346(5), Civil Account Code).	Furnish.
244*	Date ... Discrepancy in the date of payment of pension : as shown on voucher as in the accounts	State which is correct, and avoid such mistakes.

APPENDIX P.—List of standard objections—(continued).

Serial number.	Nature of objection.			Instructions of the Accountant-General.
	E—PENSION BILLS—(continued).			
245*	Date ...	Discrepancy in the date of death ...	...	Reconcile the discrepancy.
246*	Do. ..	The date of incorporation of pension payment into Sadar Treasury Accounts has not been entered on the voucher.		Such mistakes should be avoided.
247*	Pension payment order.	Pension payment order nos. assigned to the pensioners not correctly shown.		Ditto.
248*	Ditto ...	(a) Both halves (b) Collector's half of Pension payment order of the deceased pensioner ^{have} / _{has} not been returned for cancellation.		Please return.
249*	Ditto ...	Payment made in the absence of the Collector's half of the pension payment order.		Please explain.
250*	Pension...	Pension paid in excess ...	... ..	Recover.
251*	Ditto ...	Pension less paid ...	... ..	Allow.
252*	Receipt ..	Name of person really receiving money not entered on separate receipt (Article 346, Civil Account Code).		Note for future guidance.
253*	Thumb impression.	The left thumb impression of the pensioner not attested by some known person (Accountant General's No. 646, dated 9th April 1901).		The bill is herewith returned for completion.
254*	Ditto ...	Thumb impression of illiterate pensioner not taken on pension bill as required by rule 10, paragraph 2 of Accountant-General's Circular No. ^P / ₁₀ , dated 11th March 1898.		Note for future guidance.
255	Wasika pension.	Want of alteration statement in which the distribution has been sanctioned by the Commissioner to the wasikadár.		Furnish.
256	Ditto ...	Deduction on account of income tax not entered in the ^{standard} / _{supplementary} list.		Recover.
257	Ditto ...	Corrections in the ^{standard list} / _{pension voucher} not attested by the Wasika officer.		The document is returned for attestation.
258	Ditto ...	Why has income tax recovered from the arrears of pension not been refunded into the Treasury.		Please explain and refund now.
259	Ditto ...	Income tax ^{(a) short} / _{(b) excess} recovered from the arrears of Wasika refunded into the Treasury.		^{Recover} / _{Redraw} the ^{less} / _{excess} amount.
260	Wasika pension.	English month instead of Arabic month has been noted in the list in the case of <i>Amanat Wasika</i> .		The corresponding Arabic month should be quoted.

APPENDIX P.—List of standard objections—(continued).

Serial number	Nature of objection.			Instructions of the Accountant-General.
		F.—DEPOSIT CHECK.		
261*	Deposits ...	Amount irregularly placed in deposit	...	Adjust to the credit of proper head and note the instruction for future guidance.
262*	Ditto ..	Numbering of deposits not consecutive	...	Attend to this instruction in future.
263*	Ditto ...	Forward totals on each page omitted	...	Attend to this instruction and complete office copy.
264*	Ditto ..	Names of depositors omitted	...	Furnish now.
265*	Ditto ...	Nature of deposits not stated	...	Ditto.
266*	Ditto ...	Items not to be held in the names of Government officials.		Furnish official designation and correct office copy.
267*	Ditto ...	Want of quarterly certificate	...	Furnish now.
268*	Ditto ...	Sale proceeds of stray cattle not transferred to Pound Fund.		Adjust now.
269*	Ditto ...	Particulars of deposit omitted	...	Furnish now.
270*	Ditto ..	Balance of deposit incorrect	...	Furnish information as to correct balance and explain the error.
271*	Ditto ..	Payments against several items shown in lump.		Furnish details.
272*	Ditto ..	Amount of transfer statement and register differs.		Explain discrepancy.
273*	Ditto ...	Name of payee entered in register not the same as given in voucher.		Please obtain and re-transmit voucher herewith returned.
274*	Ditto ...	Application not in proper form	...	Furnish in proper form.
275*	Ditto ...	Application not signed by Revenue Officer, Magistrate or Judge.		Furnish fresh application duly signed.
276*	Ditto ...	Want of issuing officer's signature to the deposit voucher.		Please obtain and re-transmit voucher herewith returned.
277*	Ditto ..	Plus and Minus memorandum with the certificate at foot thereof not given at foot of the deposit receipt register for the month of		Furnish.
278*	Ditto ...	Except fines payable as compensation, no other fines should be held in deposit even on the ground that appeal is pending, <i>vide</i> Article 247 (b), Civil Account Code.		Transfer to credit of Government.
		Note.—Care should be taken to describe those deposit as "compensation fine" and not either as compensation or compensation money.		

APPENDIX P.—*List of standard objections—(continued).*

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		F.—DEPOSIT CHECK—(concluded).	
279*	Deposits,	Credited in the name of Government official instead of in that of the persons from whom it was received (Article 352, Civil Account Code).	Mention the name of the depositor. If it cannot be ascertained, the deposit should be entered in the name of the head of the department and not in that of a subordinate Government official.
280*	Ditto ...	Security advance on account of Excise contracts are not ordinarily held in deposit. Such advances should be credited to revenue deposits only in doubtful cases requiring further order (<i>vide</i> Circular No. $\frac{22}{IX-29}$ -E of 1893 of the Commissioner of Excise). <i>Note.</i> —Care should be taken to quote the number and date of the above circular as authority for the deposit.	Note for future guidance.
281	Ditto ...	Amount shown as having been paid by transfer to civil court deposits in the repayment register of revenue deposits.	Please point out the corresponding credits.
282	Ditto ..	Amount shown as having been received by transfer from revenue deposits in the civil court deposit register.	Please point out the corresponding debits in the repayment register of revenue deposits in communication with the Treasury officer.
283*	Ditto ...	Intestate property held in deposit for more than a year should be withdrawn and credited to Government after obtaining the usual order to do so.	Please note.
284	Ditto ...	Sale proceeds of impounded cattle and of unclaimed property.	Please withdraw and credit under "XVII—Police—Local-Sale of unclaimed cattle transferred from deposits" and "XVIA : Law and Justice—Sale proceeds of unclaimed and escheated property" respectively (Article 248, Civil Account Code).
285*	Ditto ...	Lapsed deposits paid through repayment register and without the previous sanction of Accountant-General.	Please recover the amount and credit. It may be redrawn on Form No 32B. (Article 256A, Civil Account Code).
286*	Ditto ...	The column "amount or balance of deposits" of the repayment register is wrongly filled in.	Please make the necessary corrections in the office copy of the register.
287*	Ditto ...	The correct number and date of original deposit not inserted in the repayment register.	Please state.

APPENDIX P.—*List of standard objections*—(continued).

Serial number.	Nature of objection.			Instructions of the Accountant-General.	
		G.—MISCELLANEOUS VOUCHERS AND ACCOUNTS.			
288*	C a s h account.	Want of Government sanction for omission of the Collector to sign the treasury account for more than two months and for want of verification of the cash balance by him within that period.			Obtain and furnish.
289	Fines ...	Fine statement not received	...	...	Furnish.
290*	Ditto ...	The total of the fine statement does not agree with the credit in the Treasury account.			Explain the difference.
291*	Interest	Want of requisite certificate for exemption from income tax of the interest on Government promissory notes.			Furnish.
292*	Ditto ...	Want of requisite certificate for the income tax being deducted at 4 pies in the rupee for interest on Government promissory notes instead of at 5 pies.			Ditto.
293*	List of payments.	The voucher has not been included in the first list of payments.			Explain omission.
294*	Ditto ...	Want of voucher	...	...	Furnish.
295*	Ditto ...	Deductions on account of income tax on fund subscription not entered in the pension schedule.			Note for future guidance.
296*	Ditto ...	Details do not work up to the total as shown in the schedule.			Please reconcile the difference.
297*	Ditto ...	Pension of Hyderabad Contingent pensioners should have been shown in a separate schedule.			Note for future guidance.
298*	Refunds ...	Want of a copy of the order sanctioning the refund.			Furnish.
299*	Ditto ...	The number and date of order sanctioning the refund not quoted on the voucher.			Quote now.
300*	Ditto ...	The original date of credit of the item refunded and the item in the Treasury account in which it was included, not stated on the voucher.			State now.
301*	Ditto ...	The account head to which the sum was credited has not been stated in column of the refund voucher.			Ditto.
302*	Refund of canal revenue.	Want of a consolidated statement with the Collector's certificate that payments have been made to proper persons (S. O. No. 60).			Furnish.
303	Refund of duty.	Want of a copy of Magistrate's order			Ditto.

APPENDIX P—List of standard objections—(concluded).

Serial number.	Nature of objection.		Instructions of the Accountant-General.
		G.—MISCELLANEOUS VOUCHERS AND ACCOUNTS—(concluded).	
304	Refund of Land revenue and Provincial rates.	Bill not previously countersigned by the Commissioner.	Explain and furnish copy of Commissioner's sanction.
305*	Refund of Land revenue in excess of demand.	Bill not supported by the authority of the Collector or Deputy Commissioner.	<i>Finto.</i>
306*	Refund of stamp duties.	Want of a copy of Board's order sanctioning the refund.	<i>Furnish.</i>
307*	Refund of Excise.	Bill not previously countersigned by the Commissioner of Excise.	Explain and furnish copy of Commissioner's sanction.
308*	Refund of income tax.	Want of Collector's order authorizing the refund.	<i>Furnish.</i>
309*	Refund of registration fees.	Bill not previously countersigned by the Inspector-General of Registration.	Explain and furnish copy of Inspector-General's sanction.
310*	Remittance transfer receipt.	Purpose of issue of remittance transfer receipt not given in the issue list.	<i>Furnish now.</i>
311*	Ditto ...	Premium omitted to be collected on the remittance transfer receipt issued.	<i>Recover.</i>
312*	Ditto ...	Grant of remittance transfer receipt in this case is irregular.	<i>Note for future guidance.</i>

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